

LEA Name : Brandywine Heights Area SD

Class : 3

AUN Number : 114060853

County : Berks

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required

6/13/22

Date



Secretary of the Board - Original Signature Required

06/13/22

Date



Chief School Administrator - Original Signature Required

6-13-2022

Date

Nicole L DelGuerico

Contact Person

(610)682-5100

Extn :1300

Telephone

Extension

nicdel@bhasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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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	\$35514236
Ending Unassigned Fund Balance	\$784264
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.20%

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 6.13.22
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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 : Brandywine Heights Area SD	County : Berks	AUN Number : 114060853
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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 May 2, 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.	History has shown it is wise to have a Budgetary Reserve. It is a reserve established for unforeseen 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.	Reserve established for unforeseen revenue fluctuations and expenditure increases expenses in future years. Part of this Unassigned Fund Balance is currently being utilized to balance this Budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve established for future PSERS (State Retirement System) rate increases and unfunded liability. Part of this Committed Fund Balance is currently being utilized to balance this Budget.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve established for specific one time related expenses including: Maintenance, Technology, Potential Litigation, Innovative Program, Early Education Start-Up, Capital Reserve, State Budget Delay Reserve and Balance Budget

<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	23,280	
0820 Restricted Fund Balance	246,902	
0830 Committed Fund Balance	1,383,000	
0840 Assigned Fund Balance	6,099,181	
0850 Unassigned Fund Balance	1,001,265	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,483,446</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,927,370	
7000 Revenue from State Sources	10,538,817	
8000 Revenue from Federal Sources	1,909,814	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$35,391,001</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$43,874,447</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,645,795
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	169
6120 Current Per Capita Taxes, Section 679	34,800
6140 Current Act 511 Taxes - Flat Rate Assessments	53,300
6150 Current Act 511 Taxes - Proportional Assessments	2,081,921
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	47,375
6800 Revenues from Intermediary Sources / Pass-Through Funds	268,010
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$22,927,370

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,543,645
7112 Basic Education Funding-Social Security	400,993
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,188,220
7311 Pupil Transportation Subsidy	810,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	46,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	990,772
7505 Ready to Learn Block Grant	205,220
7820 State Share of Retirement Contributions	2,303,967

REVENUE FROM STATE SOURCES \$10,538,817

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	305,439
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,338
8517 NCLB, Title IV - 21st Century Schools	23,543
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	491,076
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	915,000

Amount

REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	93,794
8752 ARP ESSER Summer Programs	21,028
8753 ARP ESSER Afterschool Programs	13,596
REVENUE FROM FEDERAL SOURCES	\$1,909,814
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,391,001

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,645,795	
Amount of Tax Relief for Homestead Exclusions	<u>\$990,860</u>	
Total Approx. Tax Revenue:	\$20,636,655	
Approx. Tax Levy for Tax Rate Calculation:	\$21,463,415	

	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$603,039,800	\$603,039,800
b. Real Estate Mills	34.4200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$897,856,123	\$897,856,123
d. Assessed Value	\$605,411,600	\$605,411,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$20,756,630	\$20,756,630
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$20,756,630	\$20,756,630
(f Total * g)		
i. Base Mills Subject to Index	34.4200	
(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	95.96162%	95.96162%
k. Tax Levy Needed	\$21,463,415	\$21,463,415
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	35.4526	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,463,415	\$21,463,415
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,472,555
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,645,795
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,645,795	
Amount of Tax Relief for Homestead Exclusions	<u>\$990,860</u>	
Total Approx. Tax Revenue:	\$20,636,655	
Approx. Tax Levy for Tax Rate Calculation:	\$21,463,415	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.8312	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,692,624	\$21,692,624
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	\$8,298.00	
Number of Homestead/Farmstead Properties	3323	3323
Median Assessed Value of Homestead Properties		\$122,252

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,645,795
Amount of Tax Relief for Homestead Exclusions	<u>\$990,860</u>
Total Approx. Tax Revenue:	\$20,636,655
Approx. Tax Levy for Tax Rate Calculation:	\$21,463,415

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$990,772	Lowering RE Tax Rate	\$0	\$990,772
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$88			\$88
Amount of Tax Relief from State/Local Sources				\$990,860

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>
Berks	605,411,600	35.4526	21,463,415			95.96162%	
Totals:	605,411,600		21,463,415	990,860 =	20,472,555 X	95.96162% =	19,645,795

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,800
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	\$5.00	\$0.00	34,800
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,500
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 53,300 53,300

	<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%	1,826,921	1,826,921
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	255,000	255,000
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 2,081,921 2,081,921

Total Act 511, Current Taxes 2,135,221

Act 511 Tax Limit -->	897,856,123 X	12	10,774,273
	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>									
	Berks	34.4200	35.4526	3.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,394,369
1200 Special Programs - Elementary / Secondary	4,888,180
1300 Vocational Education	593,876
1400 Other Instructional Programs - Elementary / Secondary	47,090
Total Instruction	\$19,923,515
2000 Support Services	
2100 Support Services - Students	1,273,673
2200 Support Services - Instructional Staff	1,761,416
2300 Support Services - Administration	1,674,348
2400 Support Services - Pupil Health	413,876
2500 Support Services - Business	615,300
2600 Operation and Maintenance of Plant Services	3,149,021
2700 Student Transportation Services	1,710,183
2800 Support Services - Central	830,136
2900 Other Support Services	25,000
Total Support Services	\$11,452,953
3000 Operation of Non-Instructional Services	
3200 Student Activities	713,750
3300 Community Services	500
Total Operation of Non-Instructional Services	\$714,250
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	701,717
Total Facilities Acquisition, Construction and Improvement Services	\$701,717
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,621,801
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,721,801
Total Estimated Expenditures and Other Financing Uses	\$35,514,236

2022-2023 Final General Fund Budget

LEA : 114060853 Brandywine Heights Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,153,818
200 Personnel Services - Employee Benefits	4,696,252
300 Purchased Professional and Technical Services	266,600
400 Purchased Property Services	245,869
500 Other Purchased Services	523,970
600 Supplies	402,295
700 Property	102,500
800 Other Objects	3,065
Total Regular Programs - Elementary / Secondary	\$14,394,369
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,730,184
200 Personnel Services - Employee Benefits	1,035,577
300 Purchased Professional and Technical Services	1,298,369
500 Other Purchased Services	738,000
600 Supplies	85,550
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$4,888,180
1300 <u>Vocational Education</u>	
500 Other Purchased Services	593,876
Total Vocational Education	\$593,876
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,500
200 Personnel Services - Employee Benefits	13,090
300 Purchased Professional and Technical Services	3,500
Total Other Instructional Programs - Elementary / Secondary	\$47,090
Total Instruction	\$19,923,515
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	774,129
200 Personnel Services - Employee Benefits	418,477
300 Purchased Professional and Technical Services	36,300
400 Purchased Property Services	1,000
500 Other Purchased Services	1,627
600 Supplies	41,490
800 Other Objects	650
Total Support Services - Students	\$1,273,673
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,001,940
200 Personnel Services - Employee Benefits	534,705
300 Purchased Professional and Technical Services	68,200
400 Purchased Property Services	9,000
500 Other Purchased Services	10,523

<u>Description</u>	<u>Amount</u>
600 Supplies	135,800
800 Other Objects	1,248
Total Support Services - Instructional Staff	\$1,761,416
2300 Support Services - Administration	
100 Personnel Services - Salaries	943,857
200 Personnel Services - Employee Benefits	454,662
300 Purchased Professional and Technical Services	126,800
400 Purchased Property Services	20,500
500 Other Purchased Services	73,920
600 Supplies	32,059
700 Property	2,500
800 Other Objects	20,050
Total Support Services - Administration	\$1,674,348
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	246,701
200 Personnel Services - Employee Benefits	156,387
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	100
600 Supplies	2,093
700 Property	8,000
800 Other Objects	295
Total Support Services - Pupil Health	\$413,876
2500 Support Services - Business	
100 Personnel Services - Salaries	382,154
200 Personnel Services - Employee Benefits	179,136
400 Purchased Property Services	2,500
500 Other Purchased Services	2,160
600 Supplies	40,850
800 Other Objects	8,500
Total Support Services - Business	\$615,300
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	530,786
200 Personnel Services - Employee Benefits	315,675
300 Purchased Professional and Technical Services	592,580
400 Purchased Property Services	766,675
500 Other Purchased Services	101,670
600 Supplies	706,640
700 Property	134,595
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$3,149,021
2700 Student Transportation Services	
100 Personnel Services - Salaries	38,500
200 Personnel Services - Employee Benefits	32,833
500 Other Purchased Services	1,630,950
600 Supplies	7,900

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,710,183
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	72,495
200 Personnel Services - Employee Benefits	55,109
300 Purchased Professional and Technical Services	336,500
400 Purchased Property Services	92,000
500 Other Purchased Services	74,832
600 Supplies	197,000
800 Other Objects	2,200
Total Support Services - Central	\$830,136
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$11,452,953
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	339,121
200 Personnel Services - Employee Benefits	159,604
300 Purchased Professional and Technical Services	63,900
400 Purchased Property Services	8,450
500 Other Purchased Services	59,050
600 Supplies	64,975
800 Other Objects	18,650
Total Student Activities	\$713,750
3300 <u>Community Services</u>	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$714,250
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	12,000
700 Property	689,717
Total Facilities Acquisition, Construction and Improvement Services	\$701,717
Total Facilities Acquisition, Construction and Improvement Services	\$701,717
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	681,801
900 Other Uses of Funds	1,940,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,621,801
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,721,801
TOTAL EXPENDITURES	\$35,514,236

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,150,000	8,810,000
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	3,000,000	500,000
Other Capital Projects Fund	2,780,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	286,000	314,000
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	\$15,216,000	\$9,624,000

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$15,216,000	\$9,624,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	20,755,000	18,815,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	744,924	553,407
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,499,924	\$19,368,407

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		

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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	\$21,499,924	\$19,368,407

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$21,499,924	\$19,368,407
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Account Description	Amounts
0810 Nonspendable Fund Balance	23,280
0820 Restricted Fund Balance	246,902
0830 Committed Fund Balance	1,476,766
0840 Assigned Fund Balance	6,099,181
0850 Unassigned Fund Balance	784,264
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,360,211
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,730,393