

# 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

bdfeick@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
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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.

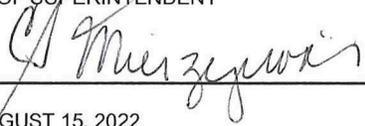
Total Budgeted Expenditures	\$81805391
Ending Unassigned Fund Balance	\$5224388
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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
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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 : Exeter Township SD	County : Berks	AUN Number : 114062003
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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  5/16/22
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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>
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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,929,796</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$80,970,798</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$95,900,594</u></b>

Amount

**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

Amount

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

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

2021-22 Data		
a. Assessed Value	\$1,434,163,000	\$1,434,163,000
b. Real Estate Mills	34.1968	
<b>I. 2022-23 Data</b>		
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
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$49,043,785	\$49,043,785
(a * b)		
<b>2022-23 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	99.20000%	99.20000%
k. Tax Levy Needed	\$49,817,091	\$49,817,091
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>34.7098</b>	
(k / d * 1000)		
III. 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

\$1,685,735

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**

Assessed Value Exclusion per Homestead

\$7,309.00

V.

Number of Homestead/Farmstead Properties

6645

6645

Median Assessed Value of Homestead Properties

\$108,500

Act 1 Index (current): 4.5%

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

<b>Berks</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,685,735</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	1,435,245,700	34.7098	49,817,091			99.20000%	
<b>Totals:</b>	<b>1,435,245,700</b>		<b>49,817,091</b>	- 1,685,735 =	48,131,356 X	99.20000% =	47,746,305

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		68,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	68,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	88,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>156,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,290,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	605,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0500	0.000	63,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>4,958,000</b>
<b>Total Act 511, Current Taxes</b>			<b>5,114,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,865,915,871 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Berks	34.1968	34.7098	1.51%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	0.0500	0.0500	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,028,095
1200 Special Programs - Elementary / Secondary	13,694,654
1300 Vocational Education	1,383,182
<b>Total Instruction</b>	<b>\$48,105,931</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$23,125,516</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,754,737
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,754,737</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	344,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$344,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,475,207
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,475,207</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,805,391</b>

## 2022-2023 Final General Fund Budget

LEA : 114062003 Exeter Township SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,028,095</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,694,654</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	137,869
200 Personnel Services - Employee Benefits	24,002
500 Other Purchased Services	1,217,724
600 Supplies	3,587
<b>Total Vocational Education</b>	<b>\$1,383,182</b>
<b>Total Instruction</b>	<b>\$48,105,931</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$3,269,301</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,652,420</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$4,012,972</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$930,774</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$731,128</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,327,815</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$3,259,915</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$1,891,330</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	49,861
<b>Total Other Support Services</b>	<b>\$49,861</b>
<b>Total Support Services</b>	<b>\$23,125,516</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$1,754,737</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,754,737</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	314,000
700 Property	30,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$344,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$344,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,452,740
900 Other Uses of Funds	7,022,467
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,475,207</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,475,207</b>
<b>TOTAL EXPENDITURES</b>	<b>\$81,805,391</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,288,000</b>	<b>\$13,783,000</b>
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**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$15,288,000</b>	<b>\$13,783,000</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**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		

<b>Total General Fund</b>	<b>\$65,094,273</b>	<b>\$57,214,562</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$65,094,273</b>	<b>\$57,214,562</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$65,094,273</b>	<b>\$57,214,562</b>
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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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,095,203</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,109,131</b>
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