

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

6/21/22

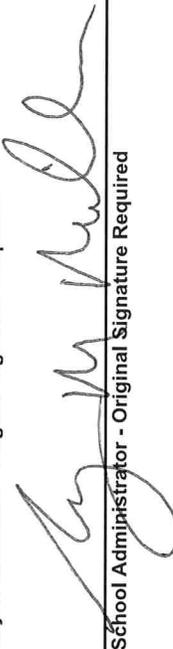
Date



Secretary of the Board - Original Signature Required

6/21/22

Date



Chief School Administrator - Original Signature Required

6/21/22

Date

Heidi A Orth

(610)944-8111

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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 : Fleetwood Area SD	COUNTY : Berks	AUN : 114062503
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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

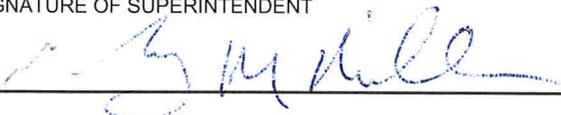
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$51004763
Ending Unassigned Fund Balance	\$3097202
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.07%

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 7/6/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fleetwood Area SD	County : Berks	AUN Number : 114062503
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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 5/10/2022
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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 is appropriated to guard against unforeseen increases in special education and facilities costs.
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 fund balance is maintained to ensure fiscal compliance with district board policy and to offset shortfalls in revenues as needed.
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 fund balance is secured to offset costs associated with increases in the employer share of retirement.

<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	844,819
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,097,201
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,942,020</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,325,774
7000 Revenue from State Sources	16,651,542
8000 Revenue from Federal Sources	2,727,448
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$50,704,764</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,646,784</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,036,198
6112 Interim Real Estate Taxes	102,000
6113 Public Utility Realty Taxes	29,800
6114 Payments in Lieu of Current Taxes - State / Local	26
6140 Current Act 511 Taxes - Flat Rate Assessments	56,000
6150 Current Act 511 Taxes - Proportional Assessments	2,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	129,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	60,000

REVENUE FROM LOCAL SOURCES \$31,325,774

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,598,168
7112 Basic Education Funding-Social Security	944,840
7160 Tuition for Orphans Subsidy	125,000
7250 Migratory Children	160
7271 Special Education funds for School-Aged Pupils	1,708,158
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	89,946
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,412,496
7505 Ready to Learn Block Grant	371,717
7820 State Share of Retirement Contributions	4,356,057

REVENUE FROM STATE SOURCES \$16,651,542

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	371,868
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,254
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	13,465
8517 NCLB, Title IV - 21st Century Schools	28,989

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund 402,966

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 1,840,906

REVENUE FROM FEDERAL SOURCES \$2,727,448

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 50,704,764

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,036,198
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,496</u>
Total Approx. Tax Revenue:	\$28,448,694
Approx. Tax Levy for Tax Rate Calculation:	\$29,480,511

	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$869,128,000	\$869,128,000
b. Real Estate Mills	33.3600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,212,850,068	\$1,212,850,068
d. Assessed Value	\$877,135,100	\$877,135,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$28,994,110	\$28,994,110
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$28,994,110	\$28,994,110
(f Total * g)		
i. Base Mills Subject to Index	33.3600	
(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	96.32387%	96.32387%
k. Tax Levy Needed	\$29,480,511	\$29,480,511
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	33.6100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,480,511	\$29,480,511
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,068,015
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,036,198
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,036,198	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,496</u>	
Total Approx. Tax Revenue:	\$28,448,694	
Approx. Tax Levy for Tax Rate Calculation:	\$29,480,511	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.8612	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,577,982	\$30,577,982
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	\$10,604.00	
Number of Homestead/Farmstead Properties	3942	3942
Median Assessed Value of Homestead Properties		\$110,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,036,198
Amount of Tax Relief for Homestead Exclusions	<u>\$1,412,496</u>
Total Approx. Tax Revenue:	\$28,448,694
Approx. Tax Levy for Tax Rate Calculation:	\$29,480,511

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,412,496	Lowering RE Tax Rate	\$0		\$1,412,496
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,412,496

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	877,135,100	33.6100	29,480,511			96.32387%	
Totals:	877,135,100		29,480,511	1,412,496 =	28,068,015 X	96.32387% =	27,036,198

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	56,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 56,000 56,000

	<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%	2,300,000	2,300,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	430,000	430,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	30,000	30,000
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,760,000 2,760,000

Total Act 511, Current Taxes 2,816,000

Act 511 Tax Limit -->	1,212,850,068 X	12	14,554,201
	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	33.3600	33.6100	0.75%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					4.5%				
6141	Current Act 511 Per Capita Taxes					4.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6144	Current Act 511 Trailer Taxes					4.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes– Proportional Assessments</u>					4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6152	Current Act 511 Occupation Taxes					4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.5%				
6155	Current Act 511 Business Privilege Taxes					4.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.5%				
6157	Current Act 511 Mercantile Taxes					4.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,767,742
1200 Special Programs - Elementary / Secondary	8,370,965
1300 Vocational Education	2,208,540
1400 Other Instructional Programs - Elementary / Secondary	6,466
1500 Nonpublic School Programs	3,500
Total Instruction	\$31,357,213
2000 Support Services	
2100 Support Services - Students	1,713,243
2200 Support Services - Instructional Staff	2,286,623
2300 Support Services - Administration	2,521,877
2400 Support Services - Pupil Health	625,479
2500 Support Services - Business	623,920
2600 Operation and Maintenance of Plant Services	3,424,435
2700 Student Transportation Services	2,176,401
2800 Support Services - Central	513,765
2900 Other Support Services	30,000
Total Support Services	\$13,915,743
3000 Operation of Non-Instructional Services	
3200 Student Activities	741,759
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$749,259
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,611,190
5200 Interfund Transfers - Out	1,151,347
5900 Budgetary Reserve	220,011
Total Other Expenditures and Financing Uses	\$4,982,548
Total Estimated Expenditures and Other Financing Uses	\$51,004,763

2022-2023 Final General Fund Budget

LEA : 114062503 Fleetwood 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	11,894,706
200 Personnel Services - Employee Benefits	7,503,321
300 Purchased Professional and Technical Services	244,500
400 Purchased Property Services	7,049
500 Other Purchased Services	552,027
600 Supplies	554,370
800 Other Objects	11,769
Total Regular Programs - Elementary / Secondary	\$20,767,742
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,200,609
200 Personnel Services - Employee Benefits	2,226,220
300 Purchased Professional and Technical Services	846,345
400 Purchased Property Services	4,000
500 Other Purchased Services	2,046,328
600 Supplies	46,888
800 Other Objects	575
Total Special Programs - Elementary / Secondary	\$8,370,965
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	556,374
200 Personnel Services - Employee Benefits	358,350
400 Purchased Property Services	1,400
500 Other Purchased Services	1,270,063
600 Supplies	22,353
Total Vocational Education	\$2,208,540
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,966
Total Other Instructional Programs - Elementary / Secondary	\$6,466
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	3,500
Total Nonpublic School Programs	\$3,500
Total Instruction	\$31,357,213
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	942,064
200 Personnel Services - Employee Benefits	515,286
300 Purchased Professional and Technical Services	244,793
500 Other Purchased Services	500
600 Supplies	10,600
Total Support Services - Students	\$1,713,243
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	718,154
200 Personnel Services - Employee Benefits	547,447
300 Purchased Professional and Technical Services	168,252
400 Purchased Property Services	476,900
500 Other Purchased Services	93,560
600 Supplies	243,310
700 Property	39,000
Total Support Services - Instructional Staff	\$2,286,623
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,414,588
200 Personnel Services - Employee Benefits	887,556
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	709
500 Other Purchased Services	54,380
600 Supplies	17,614
800 Other Objects	23,030
Total Support Services - Administration	\$2,521,877
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	339,307
200 Personnel Services - Employee Benefits	266,435
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	1,775
500 Other Purchased Services	1,500
600 Supplies	14,512
800 Other Objects	650
Total Support Services - Pupil Health	\$625,479
2500 Support Services - Business	
100 Personnel Services - Salaries	315,183
200 Personnel Services - Employee Benefits	205,771
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	3,216
500 Other Purchased Services	31,250
600 Supplies	1,500
800 Other Objects	7,000
Total Support Services - Business	\$623,920
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,248,124
200 Personnel Services - Employee Benefits	896,836
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	409,975
500 Other Purchased Services	110,500
600 Supplies	749,500
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$3,424,435
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	33,160
200 Personnel Services - Employee Benefits	22,753
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	5,000
500 Other Purchased Services	2,107,348
600 Supplies	140
Total Student Transportation Services	\$2,176,401
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	306,146
200 Personnel Services - Employee Benefits	206,619
500 Other Purchased Services	1,000
Total Support Services - Central	\$513,765
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$13,915,743
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	383,589
200 Personnel Services - Employee Benefits	173,822
300 Purchased Professional and Technical Services	59,535
400 Purchased Property Services	4,176
500 Other Purchased Services	77,535
600 Supplies	31,447
800 Other Objects	11,655
Total Student Activities	\$741,759
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	7,500
Total Community Services	\$7,500
Total Operation of Non-Instructional Services	\$749,259
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	251,190
900 Other Uses of Funds	3,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,611,190
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,151,347
Total Interfund Transfers - Out	\$1,151,347
5900 <u>Budgetary Reserve</u>	
800 Other Objects	220,011

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$220,011
Total Other Expenditures and Financing Uses	\$4,982,548
TOTAL EXPENDITURES	\$51,004,763

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,000,000	5,000,000
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	1,000,000	500,000
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	40,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	118,000	116,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,158,000	\$5,646,000

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	\$8,158,000	\$5,646,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	16,675,000	13,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,099,900	1,278,894
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,443,387	6,784,887
0599 Other Noncurrent Liabilities	70,361,632	73,738,991

Total General Fund	\$94,579,919	\$95,117,772
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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

Total Public Purpose (Expendable) Trust Fund		
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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

Total Other Comptroller-Approved Special Revenue Funds		
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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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$94,579,919	\$95,117,772

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	\$94,579,919	\$95,117,772
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	544,819
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,097,202
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,642,021
5900 Budgetary Reserve	220,011
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,862,032