

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Garrett Hymenon

President of the Board - Original Signature Required

6/15/2022

Date

Cristina L. Hays

Secretary of the Board - Original Signature Required

6/15/2022

Date

Dr. Joshua G. Macaula

Chief School Administrator - Original Signature Required

6/15/22

Date

Shane M Mathias

Contact Person

(610)921-8000

Extn :1275

Telephone

Extension

mathiass@muhlsdk12.net

Email Address

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**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

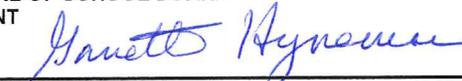
24 PS 6-687(a)(1)

(03/2006)

School District Name : Muhlenberg SD	County : Berks	AUN Number : 114065503
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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 5/4/2022
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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>
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.	The District policy is to maintain 8% of budgeted expenditures in unassigned fund balance as permitted by the School code.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	District maintains an Assigned fund balance to help fund anticipated increases in PSERS expense as well as other rising, mandated costs.

<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	7,831	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,534,414	
0850 Unassigned Fund Balance	5,483,760	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,018,174</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	44,817,989	
7000 Revenue from State Sources	21,805,018	
8000 Revenue from Federal Sources	3,509,270	
9000 Other Financing Sources	70,000	
Total Estimated Revenues And Other Financing Sources		<u>\$70,202,277</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$82,220,451</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	38,036,559
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	6,500
6140 Current Act 511 Taxes - Flat Rate Assessments	72,000
6150 Current Act 511 Taxes - Proportional Assessments	4,870,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	735,430
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$44,817,989

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,454,975
7112 Basic Education Funding-Social Security	1,421,350
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	2,082,800
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,265,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340 State Property Tax Reduction Allocation	1,508,059
7505 Ready to Learn Block Grant	447,941
7820 State Share of Retirement Contributions	6,658,893

REVENUE FROM STATE SOURCES \$21,805,018

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	88,418
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	773,080
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,347
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	65,870
8517 NCLB, Title IV - 21st Century Schools	58,578
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	520,000

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,348,888
8751 ARP ESSER Learning Loss	177,000
8752 ARP ESSER Summer Programs	62,840
8755 ARP ESSER Emergency Relief for Other Educational Entities	92,277
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	211,972
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000

REVENUE FROM FEDERAL SOURCES \$3,509,270

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers	50,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	20,000

OTHER FINANCING SOURCES \$70,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 70,202,277

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,036,559	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,508,168</u>	
Total Approx. Tax Revenue:	\$39,544,727	
Approx. Tax Levy for Tax Rate Calculation:	\$40,927,465	

	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,260,027,500	\$1,260,027,500
b. Real Estate Mills	31.4800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,697,058,160	\$1,697,058,160
d. Assessed Value	\$1,269,856,200	\$1,269,856,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$39,665,666	\$39,665,666
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$39,665,666	\$39,665,666
(f Total * g)		
i. Base Mills Subject to Index	31.4800	
(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	96.49223%	96.49223%
k. Tax Levy Needed	\$40,927,465	\$40,927,465
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	32.2300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,927,465	\$40,927,465
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,419,297
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,036,559
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,036,559	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,508,168</u>	
Total Approx. Tax Revenue:	\$39,544,727	
Approx. Tax Levy for Tax Rate Calculation:	\$40,927,465	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.9910	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,893,826	\$41,893,826
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	\$8,752.00	
Number of Homestead/Farmstead Properties	5351	5351
Median Assessed Value of Homestead Properties		\$93,150

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,036,559
Amount of Tax Relief for Homestead Exclusions	<u>\$1,508,168</u>
Total Approx. Tax Revenue:	\$39,544,727
Approx. Tax Levy for Tax Rate Calculation:	\$40,927,465

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,508,059	Lowering RE Tax Rate	\$0	\$1,508,059
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$109			\$109
Amount of Tax Relief from State/Local Sources				\$1,508,168

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	1,269,856,200	32.2300	40,927,465			96.49223%	
Totals:	1,269,856,200		40,927,465	- 1,508,168	= 39,419,297	X 96.49223%	= 38,036,559

	<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	72,000
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 72,000 72,000

	<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%	3,250,000	3,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	635,000	635,000
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	0.7500	0.000	985,000	985,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 4,870,000 4,870,000

Total Act 511, Current Taxes 4,942,000

Act 511 Tax Limit -->	1,697,058,160	X	12	20,364,698
	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	31.4800	32.2300	2.39%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,540,154
1200 Special Programs - Elementary / Secondary	10,956,515
1300 Vocational Education	2,264,686
1400 Other Instructional Programs - Elementary / Secondary	1,646,590
1500 Nonpublic School Programs	41,000
Total Instruction	\$42,448,945
2000 Support Services	
2100 Support Services - Students	3,319,745
2200 Support Services - Instructional Staff	1,957,091
2300 Support Services - Administration	4,624,631
2400 Support Services - Pupil Health	1,042,950
2500 Support Services - Business	681,869
2600 Operation and Maintenance of Plant Services	5,251,266
2700 Student Transportation Services	2,769,041
2800 Support Services - Central	1,348,512
2900 Other Support Services	43,000
Total Support Services	\$21,038,105
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,856,682
3300 Community Services	182,993
3400 Scholarships and Awards	2,000
Total Operation of Non-Instructional Services	\$2,041,675
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	85,000
Total Facilities Acquisition, Construction and Improvement Services	\$85,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,500
5200 Interfund Transfers - Out	5,704,850
Total Other Expenditures and Financing Uses	\$5,707,350
Total Estimated Expenditures and Other Financing Uses	\$71,321,075

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,777,953
200 Personnel Services - Employee Benefits	9,062,733
300 Purchased Professional and Technical Services	1,341,530
400 Purchased Property Services	77,690
500 Other Purchased Services	838,430
600 Supplies	1,441,468
800 Other Objects	350
Total Regular Programs - Elementary / Secondary	\$27,540,154
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,051,744
200 Personnel Services - Employee Benefits	3,491,379
300 Purchased Professional and Technical Services	481,650
400 Purchased Property Services	600
500 Other Purchased Services	1,885,750
600 Supplies	44,372
800 Other Objects	1,020
Total Special Programs - Elementary / Secondary	\$10,956,515
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,264,686
Total Vocational Education	\$2,264,686
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,001,308
200 Personnel Services - Employee Benefits	521,282
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	10,000
500 Other Purchased Services	90,575
600 Supplies	425
800 Other Objects	18,800
Total Other Instructional Programs - Elementary / Secondary	\$1,646,590
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,000
Total Nonpublic School Programs	\$41,000
Total Instruction	\$42,448,945
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,977,111
200 Personnel Services - Employee Benefits	1,207,379
300 Purchased Professional and Technical Services	114,400
600 Supplies	20,355
800 Other Objects	500
Total Support Services - Students	\$3,319,745

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,035,516
200 Personnel Services - Employee Benefits	837,930
300 Purchased Professional and Technical Services	19,540
400 Purchased Property Services	2,000
500 Other Purchased Services	7,400
600 Supplies	51,955
800 Other Objects	2,750
Total Support Services - Instructional Staff	\$1,957,091
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,419,197
200 Personnel Services - Employee Benefits	1,657,351
300 Purchased Professional and Technical Services	318,450
400 Purchased Property Services	43,300
500 Other Purchased Services	82,764
600 Supplies	57,320
800 Other Objects	46,249
Total Support Services - Administration	\$4,624,631
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	481,936
200 Personnel Services - Employee Benefits	310,386
300 Purchased Professional and Technical Services	222,500
600 Supplies	28,128
Total Support Services - Pupil Health	\$1,042,950
2500 Support Services - Business	
100 Personnel Services - Salaries	377,221
200 Personnel Services - Employee Benefits	239,698
400 Purchased Property Services	6,600
500 Other Purchased Services	5,600
600 Supplies	51,200
800 Other Objects	1,550
Total Support Services - Business	\$681,869
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,978,076
200 Personnel Services - Employee Benefits	1,474,832
300 Purchased Professional and Technical Services	59,300
400 Purchased Property Services	517,000
500 Other Purchased Services	292,127
600 Supplies	911,531
700 Property	18,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$5,251,266
2700 Student Transportation Services	
100 Personnel Services - Salaries	72,057
200 Personnel Services - Employee Benefits	50,424

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,660
500 Other Purchased Services	2,604,900
600 Supplies	16,000
700 Property	20,000
Total Student Transportation Services	\$2,769,041
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	628,192
200 Personnel Services - Employee Benefits	441,780
300 Purchased Professional and Technical Services	35,550
400 Purchased Property Services	73,840
500 Other Purchased Services	58,750
600 Supplies	110,400
Total Support Services - Central	\$1,348,512
2900 <u>Other Support Services</u>	
500 Other Purchased Services	43,000
Total Other Support Services	\$43,000
Total Support Services	\$21,038,105
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	942,999
200 Personnel Services - Employee Benefits	459,748
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	12,000
500 Other Purchased Services	63,420
600 Supplies	303,750
700 Property	45,000
800 Other Objects	21,265
Total Student Activities	\$1,856,682
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	93,962
200 Personnel Services - Employee Benefits	52,817
300 Purchased Professional and Technical Services	18,500
600 Supplies	17,714
Total Community Services	\$182,993
3400 <u>Scholarships and Awards</u>	
400 Purchased Property Services	1,000
600 Supplies	1,000
Total Scholarships and Awards	\$2,000
Total Operation of Non-Instructional Services	\$2,041,675
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	85,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$85,000
Total Facilities Acquisition, Construction and Improvement Services	\$85,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,704,850
Total Interfund Transfers - Out	\$5,704,850
Total Other Expenditures and Financing Uses	\$5,707,350
TOTAL EXPENDITURES	\$71,321,075

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	16,600,000	15,480,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	50,000	50,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,700,000	2,700,000
Other Capital Projects Fund	18,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,000,000
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	\$20,768,000	\$19,230,000
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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

TOTAL CASH AND INVESTMENTS	\$20,768,000	\$19,230,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	20,610,000	15,575,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	340,000	347,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,800,000	10,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$30,750,000	\$26,322,000

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

2022-2023 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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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	\$30,750,000	\$26,322,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,703,900	5,704,850
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	\$5,703,900	\$5,704,850
TOTAL INDEBTEDNESS	\$36,453,900	\$32,026,850

Account Description	Amounts
0810 Nonspendable Fund Balance	7,831
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,193,690
0850 Unassigned Fund Balance	5,705,686
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,899,376

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,907,207
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