

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

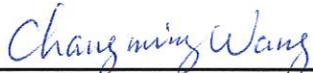
Date of Adoption of the General Fund Budget: 06/15/2022



\_\_\_\_\_  
President of the Board - Original Signature Required

6/15/22

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/15/22

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/15/22

\_\_\_\_\_  
Date

Changming Wang

\_\_\_\_\_  
Contact Person

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oley Valley SD	COUNTY : Berks	AUN : 114066503
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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	\$36203177
Ending Unassigned Fund Balance	\$2845240
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.85%

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 6/16/2022
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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)

<b>School District Name :</b> Oley Valley SD	<b>County :</b> Berks	<b>AUN Number :</b> 114066503
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/18/2022
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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 general fund has an unassigned fund balance as authorized by the Board of School Directors.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The general fund has committed fund balance for future employee retirement rate (PSERS) increase as authorized by the Board of School Directors.

<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	27,072
0820 Restricted Fund Balance	
0830 Committed Fund Balance	28,432
0840 Assigned Fund Balance	1,020,277
0850 Unassigned Fund Balance	2,503,115
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,551,824</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,454,206
7000 Revenue from State Sources	10,557,943
8000 Revenue from Federal Sources	512,876
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,525,025</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$39,076,849</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,826,212
6112 Interim Real Estate Taxes	95,032
6113 Public Utility Realty Taxes	22,251
6114 Payments in Lieu of Current Taxes - State / Local	84
6120 Current Per Capita Taxes, Section 679	42,404
6140 Current Act 511 Taxes - Flat Rate Assessments	42,404
6150 Current Act 511 Taxes - Proportional Assessments	2,365,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,819
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	102,300
6960 Services Provided Other Local Governmental Units / LEAs	7,700
6990 Refunds and Other Miscellaneous Revenue	140,500

**REVENUE FROM LOCAL SOURCES \$24,454,206**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,248,073
7112 Basic Education Funding-Social Security	530,748
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,201,207
7311 Pupil Transportation Subsidy	806,385
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	204,363
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,500
7340 State Property Tax Reduction Allocation	785,190
7505 Ready to Learn Block Grant	206,179
7820 State Share of Retirement Contributions	2,446,298

**REVENUE FROM STATE SOURCES \$10,557,943**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	370,341
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,535

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	60,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$512,876</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,525,025</b>
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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,826,212</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$785,190</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$21,611,402</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,366,757</b>	

	<b>Berks</b>	<b>Total</b>
<hr/>		
<b>2021-22 Data</b>		
a. Assessed Value	\$752,596,600	\$752,596,600
b. Real Estate Mills	29.0374	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,072,892,782	\$1,072,892,782
d. Assessed Value	\$757,250,500	\$757,250,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$21,853,449	\$21,853,449
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$21,853,449	\$21,853,449
(f Total * g)		
i. Base Mills Subject to Index	29.0374	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$22,366,757	\$22,366,757
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>29.5368</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$22,366,757	\$22,366,757
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,581,567
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,826,212
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,826,212	
Amount of Tax Relief for Homestead Exclusions	<u>\$785,190</u>	
Total Approx. Tax Revenue:	\$21,611,402	
Approx. Tax Levy for Tax Rate Calculation:	\$22,366,757	

Berks

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.1988	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,868,056	\$22,868,056
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,135.00	
Number of Homestead/Farmstead Properties	3716	3716
Median Assessed Value of Homestead Properties		\$119,500

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,826,212</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$785,190</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,611,402</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,366,757</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$785,190	Lowering RE Tax Rate	\$0		\$785,190
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$785,190</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	757,250,500	29.5368	22,366,757			96.50000%	
<b>Totals:</b>	<b>757,250,500</b>		<b>22,366,757</b>	785,190 =	21,581,567 X	96.50000% =	20,826,212

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,404
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	42,404
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 42,404 42,404**

	<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%	2,000,000	2,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	365,000	365,000
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 2,365,000 2,365,000**

**Total Act 511, Current Taxes 2,407,404**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,072,892,782 X</b>	<b>12</b>	<b>12,874,713</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	29.0374	29.5368	1.72%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,458,723
1200 Special Programs - Elementary / Secondary	5,468,125
1300 Vocational Education	1,034,843
1400 Other Instructional Programs - Elementary / Secondary	130,660
<b>Total Instruction</b>	<b>\$21,092,351</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,462,821
2200 Support Services - Instructional Staff	1,079,682
2300 Support Services - Administration	2,523,018
2400 Support Services - Pupil Health	542,507
2500 Support Services - Business	604,166
2600 Operation and Maintenance of Plant Services	3,047,273
2700 Student Transportation Services	1,745,271
2800 Support Services - Central	520,618
2900 Other Support Services	26,599
<b>Total Support Services</b>	<b>\$11,551,955</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	741,755
3300 Community Services	10,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$751,755</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,682,116
5200 Interfund Transfers - Out	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,807,116</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,203,177</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,899,264
200 Personnel Services - Employee Benefits	4,921,223
300 Purchased Professional and Technical Services	185,350
400 Purchased Property Services	329,936
500 Other Purchased Services	603,321
600 Supplies	508,659
700 Property	5,220
800 Other Objects	5,750
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,458,723</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,687,249
200 Personnel Services - Employee Benefits	1,178,591
300 Purchased Professional and Technical Services	1,061,114
500 Other Purchased Services	1,537,701
600 Supplies	3,470
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,468,125</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	159,025
200 Personnel Services - Employee Benefits	110,952
500 Other Purchased Services	748,066
600 Supplies	16,800
<b>Total Vocational Education</b>	<b>\$1,034,843</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	130,660
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$130,660</b>
<b>Total Instruction</b>	<b>\$21,092,351</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	602,444
200 Personnel Services - Employee Benefits	405,575
300 Purchased Professional and Technical Services	436,750
400 Purchased Property Services	9,882
500 Other Purchased Services	2,250
600 Supplies	5,650
800 Other Objects	270
<b>Total Support Services - Students</b>	<b>\$1,462,821</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	377,171
200 Personnel Services - Employee Benefits	294,342
300 Purchased Professional and Technical Services	48,200
400 Purchased Property Services	23,398
500 Other Purchased Services	84,700

<u>Description</u>	<u>Amount</u>
600 Supplies	248,371
800 Other Objects	3,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,079,682</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,310,309
200 Personnel Services - Employee Benefits	844,130
300 Purchased Professional and Technical Services	184,415
400 Purchased Property Services	14,688
500 Other Purchased Services	51,821
600 Supplies	88,380
800 Other Objects	29,275
<b>Total Support Services - Administration</b>	<b>\$2,523,018</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	257,000
200 Personnel Services - Employee Benefits	137,432
300 Purchased Professional and Technical Services	139,800
400 Purchased Property Services	2,575
500 Other Purchased Services	700
600 Supplies	4,300
800 Other Objects	700
<b>Total Support Services - Pupil Health</b>	<b>\$542,507</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	352,194
200 Personnel Services - Employee Benefits	181,413
300 Purchased Professional and Technical Services	38,600
400 Purchased Property Services	10,792
500 Other Purchased Services	11,243
600 Supplies	6,000
800 Other Objects	3,924
<b>Total Support Services - Business</b>	<b>\$604,166</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	498,431
200 Personnel Services - Employee Benefits	472,993
300 Purchased Professional and Technical Services	451,690
400 Purchased Property Services	477,526
500 Other Purchased Services	161,344
600 Supplies	812,700
700 Property	167,589
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,047,273</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	77,554
200 Personnel Services - Employee Benefits	39,478
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	6,989

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,441,450
600 Supplies	179,175
800 Other Objects	125
<b>Total Student Transportation Services</b>	<b>\$1,745,271</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	329,960
200 Personnel Services - Employee Benefits	162,843
300 Purchased Professional and Technical Services	10,415
500 Other Purchased Services	17,000
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$520,618</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	26,599
<b>Total Other Support Services</b>	<b>\$26,599</b>
<b>Total Support Services</b>	<b>\$11,551,955</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	325,166
200 Personnel Services - Employee Benefits	157,883
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	30,704
500 Other Purchased Services	61,500
600 Supplies	42,502
700 Property	46,500
<b>Total Student Activities</b>	<b>\$741,755</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	10,000
<b>Total Community Services</b>	<b>\$10,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$751,755</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	2,682,116
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,682,116</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	125,000
<b>Total Interfund Transfers - Out</b>	<b>\$125,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,807,116</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,203,177</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**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

General Fund	4,263,559	3,885,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,153,000	1,487,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	350,526	
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$6,767,085</b>	<b>\$5,372,500</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,767,085</b>	<b>\$5,372,500</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	20,220,358	19,658,249
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	490,367	446,954
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,845,028	5,156,376
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$24,555,753</b>	<b>\$25,261,579</b>

**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>		

**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>		

**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>		

**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>\$24,555,753</b>	<b>\$25,261,579</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>\$24,555,753</b>	<b>\$25,261,579</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	27,072
0820 Restricted Fund Balance	
0830 Committed Fund Balance	28,432
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,845,240
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,873,672</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,900,744</b>
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