

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022

President of the Board - Original Signature Required



Date

8/24/2022

Secretary of the Board - Original Signature Required



Date

8/24/2022

Chief School Administrator - Original Signature Required



Date

8/24/2022

Wayne Gehris

(484)258-7053

Extn :

Contact Person

Telephone

Extension

gehriw@readingsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reading SD	COUNTY : Berks	AUN : 114067002
---------------------------------	-------------------	--------------------

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

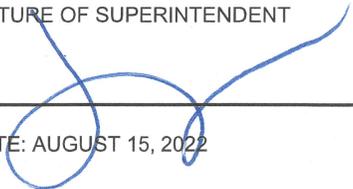
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$386821620
Ending Unassigned Fund Balance	\$29609313
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.65%

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 8/24/2022
--	-------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Reading SD	County : Berks	AUN Number : 114067002
--------------------------------------	-------------------	---------------------------

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 
---	---

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.	Planned use of fund balance to address unknown or unforeseen costs as it relates to costs related to COVID mitigation.
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 within allowable percentage.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned as permitted by school code and school district policy.

<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	
0840 Assigned Fund Balance	33,063,076
0850 Unassigned Fund Balance	30,892,737
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$63,955,813</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,309,968
7000 Revenue from State Sources	257,219,978
8000 Revenue from Federal Sources	75,414,068
9000 Other Financing Sources	1,877,606
Total Estimated Revenues And Other Financing Sources	<u>\$382,821,620</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$446,777,433</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,814,243
6113 Public Utility Realty Taxes	39,156
6114 Payments in Lieu of Current Taxes - State / Local	141,782
6120 Current Per Capita Taxes, Section 679	55,108
6130 Current Taxpayer Relief Taxes - Proportional Assessments	10,897,185
6140 Current Act 511 Taxes - Flat Rate Assessments	1,232,593
6150 Current Act 511 Taxes - Proportional Assessments	6,175,598
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,025,315
6500 Earnings on Investments	902,829
6700 Revenues from LEA Activities	110,547
6800 Revenues from Intermediary Sources / Pass-Through Funds	4,185,930
6910 Rentals	117,266
6920 Contributions and Donations from Private Sources	135,169
6940 Tuition from Patrons	18,261
6990 Refunds and Other Miscellaneous Revenue	1,458,986

REVENUE FROM LOCAL SOURCES \$48,309,968

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	174,514,362
7112 Basic Education Funding-Social Security	8,377,875
7160 Tuition for Orphans Subsidy	161,930
7271 Special Education funds for School-Aged Pupils	17,783,930
7299 Program Revenues Not Listed Previously in the 7200 Series	182,911
7311 Pupil Transportation Subsidy	1,162,949
7312 Nonpublic and Charter School Pupil Transportation Subsidy	331,947
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,340,360
7330 Health Services (Medical, Dental, Nurse, Act 25)	378,939
7340 State Property Tax Reduction Allocation	4,636,514
7505 Ready to Learn Block Grant	4,785,693
7820 State Share of Retirement Contributions	38,562,568

REVENUE FROM STATE SOURCES \$257,219,978

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	33,730
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	146,849
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	14,699,512

Amount

REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,111,236
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,137,363
8517 NCLB, Title IV - 21st Century Schools	1,194,146
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	15,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	39,845,499
8752 ARP ESSER Summer Programs	433,154
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,647,809
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	164,770
REVENUE FROM FEDERAL SOURCES	\$75,414,068
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	1,577,606
9350 Enterprise Fund Transfers	300,000
OTHER FINANCING SOURCES	\$1,877,606
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	382,821,620

AUN: 114067002 Reading SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 8/25/2022 10:41:02 AM

Page - 2 of 3

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,814,243
Amount of Tax Relief for Homestead Exclusions	<u>\$3,124,325</u>
Total Approx. Tax Revenue:	\$22,938,568
Approx. Tax Levy for Tax Rate Calculation:	\$25,640,510

	Berks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.9340	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,076,264	\$27,076,264
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	\$20,250.00	
Number of Homestead/Farmstead Properties	8605	8605
Median Assessed Value of Homestead Properties		\$40,500

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,814,243
Amount of Tax Relief for Homestead Exclusions	<u>\$3,124,325</u>
Total Approx. Tax Revenue:	\$22,938,568
Approx. Tax Levy for Tax Rate Calculation:	\$25,640,510

Berks	Total
--------------	--------------

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,124,325	Lowering RE Tax Rate	\$1,512,189	\$4,636,514
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,636,514

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	1,430,034,000	17.9300	25,640,510			88.00000%	
Totals:	1,430,034,000		25,640,510	3,124,325	22,516,185	88.00000%	19,814,243

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		55,108
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	10,897,185
Total Current Taxpayer Relief Taxes -- Proportional Assessments			10,897,185

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	55,235	55,107
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	116,113	116,113
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$1.50	\$0.00	1,061,373	1,061,373
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes -- Flat Rate Assessments			1,232,721	1,232,593

	<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%	5,448,692	5,448,692
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	726,906	726,906
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			6,175,598	6,175,598
Total Act 511, Current Taxes				7,408,191

Act 511 Tax Limit -->	1,741,851,743	X	12	20,902,221
	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	17.9300	17.9300	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$1.50	\$1.50	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	124,941,284
1200 Special Programs - Elementary / Secondary	62,456,267
1300 Vocational Education	5,697,032
1400 Other Instructional Programs - Elementary / Secondary	4,307,728
1500 Nonpublic School Programs	592,727
1800 Pre-Kindergarten	1,994,149
Total Instruction	\$199,989,187
2000 Support Services	
2100 Support Services - Students	14,574,688
2200 Support Services - Instructional Staff	19,487,536
2300 Support Services - Administration	18,145,544
2400 Support Services - Pupil Health	5,061,454
2500 Support Services - Business	2,891,198
2600 Operation and Maintenance of Plant Services	27,898,827
2700 Student Transportation Services	7,910,200
2800 Support Services - Central	9,756,352
2900 Other Support Services	47,502
Total Support Services	\$105,773,301
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,599,697
3300 Community Services	1,871,224
Total Operation of Non-Instructional Services	\$4,470,921
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	33,577,134
Total Facilities Acquisition, Construction and Improvement Services	\$33,577,134
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	26,511,077
5200 Interfund Transfers - Out	11,500,000
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	\$43,011,077
Total Estimated Expenditures and Other Financing Uses	\$386,821,620

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	64,740,986
200 Personnel Services - Employee Benefits	44,374,775
300 Purchased Professional and Technical Services	2,406,493
400 Purchased Property Services	79,337
500 Other Purchased Services	7,379,880
600 Supplies	5,917,797
700 Property	42,016
Total Regular Programs - Elementary / Secondary	\$124,941,284
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,751,180
200 Personnel Services - Employee Benefits	16,228,992
300 Purchased Professional and Technical Services	6,403,190
400 Purchased Property Services	4,160
500 Other Purchased Services	17,579,531
600 Supplies	482,564
700 Property	6,334
800 Other Objects	316
Total Special Programs - Elementary / Secondary	\$62,456,267
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,697,032
Total Vocational Education	\$5,697,032
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	578,134
200 Personnel Services - Employee Benefits	256,681
300 Purchased Professional and Technical Services	3,293,461
500 Other Purchased Services	179,452
Total Other Instructional Programs - Elementary / Secondary	\$4,307,728
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	584,810
500 Other Purchased Services	7,917
Total Nonpublic School Programs	\$592,727
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	1,174,279
200 Personnel Services - Employee Benefits	819,870
Total Pre-Kindergarten	\$1,994,149
Total Instruction	\$199,989,187
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,217,383
200 Personnel Services - Employee Benefits	5,590,854
300 Purchased Professional and Technical Services	534,056

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,445
600 Supplies	222,910
800 Other Objects	1,040
Total Support Services - Students	\$14,574,688
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,984,370
200 Personnel Services - Employee Benefits	2,958,138
300 Purchased Professional and Technical Services	2,233,282
400 Purchased Property Services	2,510
500 Other Purchased Services	146,681
600 Supplies	162,555
800 Other Objects	10,000,000
Total Support Services - Instructional Staff	\$19,487,536
2300 Support Services - Administration	
100 Personnel Services - Salaries	9,582,326
200 Personnel Services - Employee Benefits	6,497,989
300 Purchased Professional and Technical Services	1,118,924
400 Purchased Property Services	246,145
500 Other Purchased Services	243,583
600 Supplies	151,333
800 Other Objects	305,244
Total Support Services - Administration	\$18,145,544
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,136,818
200 Personnel Services - Employee Benefits	1,488,005
300 Purchased Professional and Technical Services	1,212,884
500 Other Purchased Services	4,961
600 Supplies	218,786
Total Support Services - Pupil Health	\$5,061,454
2500 Support Services - Business	
100 Personnel Services - Salaries	1,163,735
200 Personnel Services - Employee Benefits	789,178
300 Purchased Professional and Technical Services	121,581
400 Purchased Property Services	36,946
500 Other Purchased Services	13,823
600 Supplies	150,960
800 Other Objects	614,975
Total Support Services - Business	\$2,891,198
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	11,278,937
200 Personnel Services - Employee Benefits	8,167,756
300 Purchased Professional and Technical Services	800,600
400 Purchased Property Services	2,760,606
500 Other Purchased Services	112,675
600 Supplies	4,495,105

<u>Description</u>	<u>Amount</u>
700 Property	8,469
800 Other Objects	274,679
Total Operation and Maintenance of Plant Services	\$27,898,827
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	521,041
500 Other Purchased Services	7,389,159
Total Student Transportation Services	\$7,910,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,402,479
200 Personnel Services - Employee Benefits	1,265,174
300 Purchased Professional and Technical Services	1,604,706
400 Purchased Property Services	10,293
500 Other Purchased Services	993,280
600 Supplies	4,365,519
700 Property	68,654
800 Other Objects	46,247
Total Support Services - Central	\$9,756,352
2900 <u>Other Support Services</u>	
500 Other Purchased Services	47,502
Total Other Support Services	\$47,502
Total Support Services	\$105,773,301
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,084,212
200 Personnel Services - Employee Benefits	536,966
300 Purchased Professional and Technical Services	231,327
400 Purchased Property Services	28,035
500 Other Purchased Services	429,836
600 Supplies	206,394
700 Property	41,231
800 Other Objects	41,696
Total Student Activities	\$2,599,697
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	708,989
200 Personnel Services - Employee Benefits	636,788
300 Purchased Professional and Technical Services	12,693
500 Other Purchased Services	140,000
600 Supplies	272,754
800 Other Objects	100,000
Total Community Services	\$1,871,224
Total Operation of Non-Instructional Services	\$4,470,921
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	800,000
400 Purchased Property Services	32,777,134
Total Facilities Acquisition, Construction and Improvement Services	\$33,577,134
Total Facilities Acquisition, Construction and Improvement Services	\$33,577,134
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,668,077
900 Other Uses of Funds	16,843,000
Total Debt Service / Other Expenditures and Financing Uses	\$26,511,077
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	11,500,000
Total Interfund Transfers - Out	\$11,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$43,011,077
TOTAL EXPENDITURES	\$386,821,620

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	92,420,000	80,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	196,000	150,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,422,000	1,250,000
Other Capital Projects Fund	10,339,000	6,000,000
Debt Service Fund	1,954,000	500,000
Food Service / Cafeteria Operations Fund	8,205,000	6,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,367,000	1,250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	218,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$116,121,000	\$95,350,000

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	\$116,121,000	\$95,350,000
-----------------------------------	----------------------	---------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	221,853,000	205,010,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,390,100	2,390,100
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	327,000,000	327,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$551,243,100	\$534,400,100

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	10,800,000	10,800,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$10,800,000	\$10,800,000

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

\$562,043,100

\$545,200,100

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	\$562,043,100	\$545,200,100
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	30,346,500
0850 Unassigned Fund Balance	29,609,313
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$59,955,813
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$64,955,813