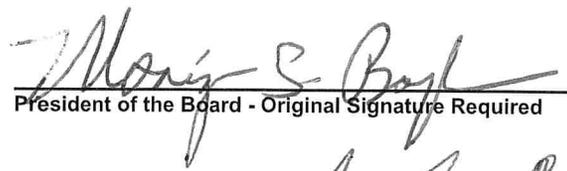


# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

7/15/2022  
Date

  
Secretary of the Board - Original Signature Required

7/15/2022  
Date

  
Chief School Administrator - Original Signature Required

7/15/2022  
Date

Bob Kaufmann

Contact Person

(610)284-8005

Extn :1227

Telephone

Extension

rkaufmann@wpsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : William Penn SD	COUNTY : Delaware	AUN : 125239652
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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.

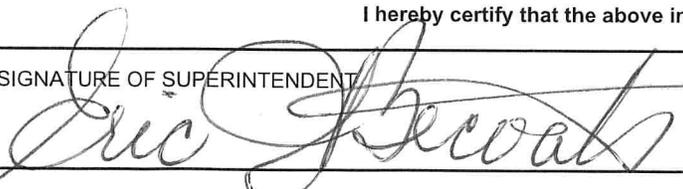
Total Budgeted Expenditures	\$106955425
Ending Unassigned Fund Balance	\$164048
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.15%

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

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

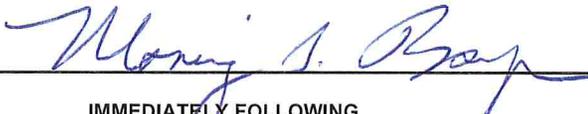
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> William Penn SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125239652
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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> 5/23/22
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	WPSD will maintain the existing fund balance to offset any future expenses that may arise post-pandemic.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,266,688
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,266,688</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	51,397,250
7000 Revenue from State Sources	51,226,400
8000 Revenue from Federal Sources	4,031,778
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$106,655,428</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$108,922,116</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	46,637,252
6113 Public Utility Realty Taxes	50,000
6150 Current Act 511 Taxes - Proportional Assessments	460,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,100,000
6500 Earnings on Investments	35,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	49,998
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$51,397,250</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	26,982,024
7160 Tuition for Orphans Subsidy	850,000
7271 Special Education funds for School-Aged Pupils	5,328,315
7311 Pupil Transportation Subsidy	1,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	4,291,061
7810 State Share of Social Security and Medicare Taxes	1,800,000
7820 State Share of Retirement Contributions	9,275,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$51,226,400</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	956,423
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,232,328
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	276,092
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,949
8517 NCLB, Title IV - 21st Century Schools	171,986
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,031,778</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>106,655,428</b>

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$46,637,252</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$4,291,061</u></b>
Total Approx. Tax Revenue:	<b>\$50,928,313</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$54,198,156</b>

Delaware

Total

---

<b>2021-22 Data</b>		
a. Assessed Value	\$1,877,473,635	\$1,877,473,635
b. Real Estate Mills	28.1800	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,485,511,563	\$1,485,511,563
d. Assessed Value	\$1,872,129,741	\$1,872,129,741
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$52,907,207	\$52,907,207
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$52,907,207	\$52,907,207
(f Total * g)		
i. Base Mills Subject to Index	28.1800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.44814%	93.44814%
k. Tax Levy Needed	\$54,198,156	\$54,198,156
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>28.9500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,198,156	\$54,198,156
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,907,095
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,637,252
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$46,637,252</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,291,061</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$50,928,313</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,198,156</b>	
	<b>Delaware</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	29.5890	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,394,447	\$55,394,447
<b>IV.</b> 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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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$20,035.00	
Number of Homestead/Farmstead Properties	7399	7399
Median Assessed Value of Homestead Properties		\$125,380

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Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$46,637,252</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,291,061</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$50,928,313</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,198,156</b>

<b>Delaware</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,291,061	Lowering RE Tax Rate	\$0		\$4,291,061
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$4,291,061</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>
Delaware	1,872,129,741	28.9500	54,198,156			93.44814%	
<b>Totals:</b>	<b>1,872,129,741</b>		<b>54,198,156</b>	- 4,291,061	= 49,907,095	X 93.44814%	= 46,637,252

	<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	\$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 0 0**

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	460,000	460,000
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 460,000 460,000**

**Total Act 511, Current Taxes 460,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,485,511,563</b>	<b>X</b>	<b>12</b>	<b>17,826,139</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>									
	Delaware	28.1800	28.9500	2.74%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	42,789,025
1200 Special Programs - Elementary / Secondary	21,422,510
1300 Vocational Education	1,591,860
1400 Other Instructional Programs - Elementary / Secondary	248,914
1700 Higher Education Programs for Secondary Students	403,000
<b>Total Instruction</b>	<b>\$66,455,309</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,391,742
2200 Support Services - Instructional Staff	3,195,652
2300 Support Services - Administration	7,066,283
2400 Support Services - Pupil Health	1,404,507
2500 Support Services - Business	1,143,526
2600 Operation and Maintenance of Plant Services	6,810,284
2700 Student Transportation Services	6,700,046
2800 Support Services - Central	1,878,483
2900 Other Support Services	34,440
<b>Total Support Services</b>	<b>\$33,624,963</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,402,058
3300 Community Services	200,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,602,058</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,673,098
5200 Interfund Transfers - Out	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,973,098</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$106,655,428</b>

## 2022-2023 Final General Fund Budget

LEA : 125239652 William Penn SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,843,243
200 Personnel Services - Employee Benefits	11,329,576
300 Purchased Professional and Technical Services	111,240
400 Purchased Property Services	250,819
500 Other Purchased Services	6,325,872
600 Supplies	1,818,390
700 Property	109,885
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$42,789,025</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,507,474
200 Personnel Services - Employee Benefits	3,744,498
300 Purchased Professional and Technical Services	4,166,002
500 Other Purchased Services	4,747,860
600 Supplies	253,676
700 Property	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$21,422,510</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	352,834
200 Personnel Services - Employee Benefits	236,809
500 Other Purchased Services	1,002,217
<b>Total Vocational Education</b>	<b>\$1,591,860</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	75,440
200 Personnel Services - Employee Benefits	49,331
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	75,000
600 Supplies	9,143
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$248,914</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	375,000
600 Supplies	28,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$403,000</b>
<b>Total Instruction</b>	<b>\$66,455,309</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,704,470
200 Personnel Services - Employee Benefits	1,498,790
300 Purchased Professional and Technical Services	1,127,383
500 Other Purchased Services	39,936
600 Supplies	19,472
700 Property	961
800 Other Objects	730

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$5,391,742</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,078,703
200 Personnel Services - Employee Benefits	801,190
300 Purchased Professional and Technical Services	724,421
400 Purchased Property Services	35,345
500 Other Purchased Services	3,500
600 Supplies	210,009
700 Property	342,484
<b>Total Support Services - Instructional Staff</b>	<b>\$3,195,652</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,967,442
200 Personnel Services - Employee Benefits	2,082,408
300 Purchased Professional and Technical Services	620,880
400 Purchased Property Services	1,058
500 Other Purchased Services	143,350
600 Supplies	181,499
700 Property	43,816
800 Other Objects	25,830
<b>Total Support Services - Administration</b>	<b>\$7,066,283</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	754,592
200 Personnel Services - Employee Benefits	598,003
300 Purchased Professional and Technical Services	30,350
500 Other Purchased Services	3,107
600 Supplies	14,130
700 Property	4,325
<b>Total Support Services - Pupil Health</b>	<b>\$1,404,507</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	623,500
200 Personnel Services - Employee Benefits	373,864
300 Purchased Professional and Technical Services	56,112
400 Purchased Property Services	25,000
500 Other Purchased Services	36,100
600 Supplies	14,000
700 Property	11,750
800 Other Objects	3,200
<b>Total Support Services - Business</b>	<b>\$1,143,526</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	187,113
200 Personnel Services - Employee Benefits	67,215
300 Purchased Professional and Technical Services	3,987,005
400 Purchased Property Services	1,557,173
500 Other Purchased Services	487,310
600 Supplies	460,390

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	50,078
800 Other Objects	14,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,810,284</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	5,542,271
400 Purchased Property Services	15,807
500 Other Purchased Services	582,852
600 Supplies	553,811
700 Property	5,305
<b>Total Student Transportation Services</b>	<b>\$6,700,046</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	100,357
200 Personnel Services - Employee Benefits	44,626
300 Purchased Professional and Technical Services	835,500
400 Purchased Property Services	3,500
500 Other Purchased Services	11,500
600 Supplies	15,000
700 Property	868,000
<b>Total Support Services - Central</b>	<b>\$1,878,483</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	34,440
<b>Total Other Support Services</b>	<b>\$34,440</b>
<b>Total Support Services</b>	<b>\$33,624,963</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	809,444
200 Personnel Services - Employee Benefits	221,114
500 Other Purchased Services	75,000
600 Supplies	17,000
800 Other Objects	279,500
<b>Total Student Activities</b>	<b>\$1,402,058</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	200,000
<b>Total Community Services</b>	<b>\$200,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,602,058</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,275,431
900 Other Uses of Funds	3,397,667
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,673,098</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,973,098</b>
<b>TOTAL EXPENDITURES</b>	<b>\$106,655,428</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1	1
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	55,000	56,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	82,500	84,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$137,501</b>	<b>\$140,001</b>

**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** **\$137,501** **\$140,001**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
-------------------------------	----------------------------	------------------------------

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	128,000	135,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$128,000</b>	<b>\$135,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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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

<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>\$128,000</b>	<b>\$135,000</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>\$128,000</b>	<b>\$135,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,266,688
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,266,688</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,266,688</b>
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