

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

Vanessa Russo

President of the Board - Original Signature Required

06/21/2022

Date

Debra C

Secretary of the Board - Original Signature Required

6/21/2022

Date

terence melia

Chief School Administrator - Original Signature Required

6/23/2022

Date

Joshua D Latore

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilmington Area SD	COUNTY : Lawrence	AUN : 104378003
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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%

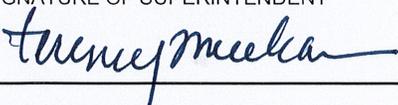
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?
 Yes
 No

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

Total Budgeted Expenditures	\$22451733
Ending Unassigned Fund Balance	\$1783541
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

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 8/11/2022
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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)

School District Name : Wilmington Area SD	County : Lawrence	AUN Number : 104378003
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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 05/17/2022
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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 ending, unassigned fund balance, has been used to balance the budget and minimize future tax increases.
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 for capital projects and future healthcare and PSERS 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	
0820 Restricted Fund Balance	175,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,600,010
0850 Unassigned Fund Balance	1,692,409
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,292,419</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,132,211
7000 Revenue from State Sources	11,070,299
8000 Revenue from Federal Sources	1,339,061
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,541,571</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,833,990</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,120,486
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	24,850
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	1,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	342,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	12,500
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	76,375

REVENUE FROM LOCAL SOURCES \$9,132,211

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,950,313
7112 Basic Education Funding-Social Security	327,220
7160 Tuition for Orphans Subsidy	33,600
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,129,844
7311 Pupil Transportation Subsidy	960,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	423,107
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	477,824
7505 Ready to Learn Block Grant	219,259
7820 State Share of Retirement Contributions	1,496,132

REVENUE FROM STATE SOURCES \$11,070,299

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	490,094
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,831
8517 NCLB, Title IV - 21st Century Schools	37,136
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	200,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,339,061
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,541,571
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Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$7,120,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$477,824</u>		
Total Approx. Tax Revenue:	\$7,598,324		
Approx. Tax Levy for Tax Rate Calculation:	\$7,895,012		

	Lawrence	Mercer	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$431,481,208	\$15,058,550	\$446,539,758
b. Real Estate Mills	15.7480	65.7780	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$527,664,517	\$78,702,141	\$606,366,658
d. Assessed Value	\$436,264,198	\$15,282,750	\$451,546,948
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$6,794,966	\$990,521	\$7,785,487
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	87.02070%	12.97930%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,774,985	\$1,010,502	\$7,785,487
(f Total * g)			
i. Base Mills Subject to Index	15.7480	67.1048	
(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	96.00000%	96.00000%	96.00000%
k. Tax Levy Needed	\$6,870,295	\$1,024,717	\$7,895,012
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	15.7480	67.0500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,870,289	\$1,024,708	\$7,894,997
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,417,173
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,120,486
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,120,500

Amount of Tax Relief for Homestead Exclusions

\$477,824

Total Approx. Tax Revenue:

\$7,598,324

Approx. Tax Levy for Tax Rate Calculation:

\$7,895,012

Lawrence

Mercer

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.4251	69.9903	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,165,683	\$1,069,644	\$8,235,327
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$12,789.00	\$3,004.00	
Number of Homestead/Farmstead Properties	2050	349	2399
Median Assessed Value of Homestead Properties			\$104,100

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$7,120,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$477,824</u>		
Total Approx. Tax Revenue:	\$7,598,324		
Approx. Tax Levy for Tax Rate Calculation:	\$7,895,012		

	Lawrence	Mercer		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$477,824	Lowering RE Tax Rate	\$0	\$477,824
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$477,824

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>
Lawrence	436,264,198	15.7480	6,870,289			96.00000%	
Mercer	15,282,750	67.0500	1,024,708			96.00000%	
Totals:	451,546,948		7,894,997	- 477,824 =	7,417,173 X	96.00000% =	7,120,486

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	28,000
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			58,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,030,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			1,120,000
Total Act 511, Current Taxes			1,178,000
Act 511 Tax Limit -->		606,366,658 X	12
		Market Value	Mills
			7,276,400
			(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>									
	Lawrence	15.7480	15.7480	0.00%	Yes	4.3%				
	Mercer	67.1048	67.0500	-0.07%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,619,825
1200 Special Programs - Elementary / Secondary	3,442,248
1300 Vocational Education	537,828
1400 Other Instructional Programs - Elementary / Secondary	9,266
Total Instruction	\$12,609,167
2000 Support Services	
2100 Support Services - Students	680,592
2200 Support Services - Instructional Staff	613,312
2300 Support Services - Administration	1,387,892
2400 Support Services - Pupil Health	276,508
2500 Support Services - Business	341,013
2600 Operation and Maintenance of Plant Services	1,580,026
2700 Student Transportation Services	1,846,435
2800 Support Services - Central	520,908
2900 Other Support Services	18,000
Total Support Services	\$7,264,686
3000 Operation of Non-Instructional Services	
3200 Student Activities	607,534
Total Operation of Non-Instructional Services	\$607,534
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	522,000
Total Facilities Acquisition, Construction and Improvement Services	\$522,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,448,346
Total Other Expenditures and Financing Uses	\$1,448,346
Total Estimated Expenditures and Other Financing Uses	\$22,451,733

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	4,536,271
200 Personnel Services - Employee Benefits	3,267,543
300 Purchased Professional and Technical Services	123,758
400 Purchased Property Services	31,130
500 Other Purchased Services	364,824
600 Supplies	184,202
700 Property	112,097
Total Regular Programs - Elementary / Secondary	\$8,619,825
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,238,647
200 Personnel Services - Employee Benefits	897,973
300 Purchased Professional and Technical Services	354,302
400 Purchased Property Services	3,664
500 Other Purchased Services	925,987
600 Supplies	21,675
Total Special Programs - Elementary / Secondary	\$3,442,248
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	162,481
200 Personnel Services - Employee Benefits	105,223
300 Purchased Professional and Technical Services	2,100
400 Purchased Property Services	2,800
500 Other Purchased Services	256,164
600 Supplies	6,860
800 Other Objects	2,200
Total Vocational Education	\$537,828
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,166
500 Other Purchased Services	2,100
Total Other Instructional Programs - Elementary / Secondary	\$9,266
Total Instruction	\$12,609,167
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	412,839
200 Personnel Services - Employee Benefits	248,337
300 Purchased Professional and Technical Services	3,200
500 Other Purchased Services	2,650
600 Supplies	13,566
Total Support Services - Students	\$680,592
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	342,285
200 Personnel Services - Employee Benefits	259,103

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,980
500 Other Purchased Services	100
600 Supplies	8,844
700 Property	1,000
Total Support Services - Instructional Staff	\$613,312
2300 Support Services - Administration	
100 Personnel Services - Salaries	646,438
200 Personnel Services - Employee Benefits	460,622
300 Purchased Professional and Technical Services	193,791
400 Purchased Property Services	4,003
500 Other Purchased Services	44,138
600 Supplies	21,500
700 Property	2,000
800 Other Objects	15,400
Total Support Services - Administration	\$1,387,892
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	141,676
200 Personnel Services - Employee Benefits	103,387
300 Purchased Professional and Technical Services	6,730
400 Purchased Property Services	750
500 Other Purchased Services	633
600 Supplies	21,107
700 Property	2,225
Total Support Services - Pupil Health	\$276,508
2500 Support Services - Business	
100 Personnel Services - Salaries	168,242
200 Personnel Services - Employee Benefits	114,455
300 Purchased Professional and Technical Services	26,231
500 Other Purchased Services	8,750
600 Supplies	22,035
700 Property	1,000
800 Other Objects	300
Total Support Services - Business	\$341,013
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	555,144
200 Personnel Services - Employee Benefits	426,771
400 Purchased Property Services	434,500
500 Other Purchased Services	66,861
600 Supplies	96,500
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$1,580,026
2700 Student Transportation Services	
500 Other Purchased Services	1,599,540
600 Supplies	246,895
Total Student Transportation Services	\$1,846,435

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	87,320
200 Personnel Services - Employee Benefits	61,082
300 Purchased Professional and Technical Services	246,778
400 Purchased Property Services	40,000
600 Supplies	63,728
700 Property	22,000
Total Support Services - Central	\$520,908
2900 Other Support Services	
500 Other Purchased Services	18,000
Total Other Support Services	\$18,000
Total Support Services	\$7,264,686
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	292,506
200 Personnel Services - Employee Benefits	126,684
300 Purchased Professional and Technical Services	26,360
400 Purchased Property Services	34,677
500 Other Purchased Services	73,547
600 Supplies	53,760
Total Student Activities	\$607,534
Total Operation of Non-Instructional Services	\$607,534
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	500,000
700 Property	22,000
Total Facilities Acquisition, Construction and Improvement Services	\$522,000
Total Facilities Acquisition, Construction and Improvement Services	\$522,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	568,346
900 Other Uses of Funds	880,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,448,346
Total Other Expenditures and Financing Uses	\$1,448,346
TOTAL EXPENDITURES	\$22,451,733

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	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,000	23,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,753,000	\$1,753,000
TOTAL CASH AND INVESTMENTS	\$1,753,000	\$1,753,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	20,509,228	19,063,382
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	295,671	307,671
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,861,860	4,911,860
0599 Other Noncurrent Liabilities		

Total General Fund	\$25,666,759	\$24,282,913
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$25,666,759	\$24,282,913

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	\$25,666,759	\$24,282,913
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	175,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,598,716
0850 Unassigned Fund Balance	1,783,541
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,382,257

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,557,257
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