

# 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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Christine Schlosman

(610)670-0180

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

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilson SD	COUNTY : Berkshire	AUN : 114069103
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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	\$125900000
Ending Unassigned Fund Balance	\$6727274
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.34%

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
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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> Wilson SD	<b>County :</b> Berks	<b>AUN Number :</b> 114069103
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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> 5/16/2022
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve of \$1MM is provide for unknown operating contingencies.
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 Estimated Ending Unassigned Fund Balance represents amounts available for any purpose within the General Fund. School Board Policy #620 states that this balance shall not be less than 3% of the following year's projected budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents funds that are committed by School Board action for PSERS contribution rate increased expenditures.

<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	151,628
0820 Restricted Fund Balance	128,611
0830 Committed Fund Balance	20,013,547
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	6,727,274
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$27,740,821</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	88,194,225
7000 Revenue from State Sources	29,220,833
8000 Revenue from Federal Sources	3,391,942
9000 Other Financing Sources	93,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$120,900,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$148,640,821</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	73,957,583
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	74,000
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	121,000
6140 Current Act 511 Taxes - Flat Rate Assessments	231,000
6150 Current Act 511 Taxes - Proportional Assessments	10,230,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	778,000
6500 Earnings on Investments	88,327
6700 Revenues from LEA Activities	263,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,155,000
6910 Rentals	130,000
6920 Contributions and Donations from Private Sources	62,000
6940 Tuition from Patrons	435,300
6960 Services Provided Other Local Governmental Units / LEAs	85,000
6980 Revenue from Community Services Activities	62,000
6990 Refunds and Other Miscellaneous Revenue	171,000

**REVENUE FROM LOCAL SOURCES \$88,194,225**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,078,561
7112 Basic Education Funding-Social Security	2,191,609
7160 Tuition for Orphans Subsidy	79,000
7271 Special Education funds for School-Aged Pupils	2,954,191
7311 Pupil Transportation Subsidy	922,228
7312 Nonpublic and Charter School Pupil Transportation Subsidy	92,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	306,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	118,000
7340 State Property Tax Reduction Allocation	1,732,298
7505 Ready to Learn Block Grant	579,495
7820 State Share of Retirement Contributions	10,166,666

**REVENUE FROM STATE SOURCES \$29,220,833**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	692,252
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	134,134

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	52,685
8517 NCLB, Title IV - 21st Century Schools	49,525
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	406,635
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,296,398
8751 ARP ESSER Learning Loss	273,081
8752 ARP ESSER Summer Programs	54,616
8753 ARP ESSER Afterschool Programs	54,616
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	28,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,391,942</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	93,000
<b>OTHER FINANCING SOURCES</b>	<b>\$93,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>120,900,000</b>

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$73,957,583
Amount of Tax Relief for Homestead Exclusions	<u>\$1,732,484</u>
Total Approx. Tax Revenue:	\$75,690,067
Approx. Tax Levy for Tax Rate Calculation:	\$77,977,234

Berks

Total

2021-22 Data		
a. Assessed Value	\$2,667,843,300	\$2,667,843,300
b. Real Estate Mills	27.6600	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$3,766,654,215	\$3,766,654,215
d. Assessed Value	\$2,705,663,900	\$2,705,663,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$73,792,546	\$73,792,546
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$73,792,546	\$73,792,546
(f Total * g)		
i. Base Mills Subject to Index	27.6600	
(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	97.00023%	97.00023%
k. Tax Levy Needed	\$77,977,234	\$77,977,234
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>28.8200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$77,977,234	\$77,977,234
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$76,244,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$73,957,583
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$73,957,583</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,732,484</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$75,690,067</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$77,977,234</b>	

	<b>Berks</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	28.8217	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$77,981,833	\$77,981,833
<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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,015.96	
Number of Homestead/Farmstead Properties	8570	8570
Median Assessed Value of Homestead Properties		\$121,700

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$73,957,583
Amount of Tax Relief for Homestead Exclusions	<u>\$1,732,484</u>
Total Approx. Tax Revenue:	\$75,690,067
Approx. Tax Levy for Tax Rate Calculation:	\$77,977,234

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,732,298	Lowering RE Tax Rate	\$0		\$1,732,298
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$186				\$186
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,732,484</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	2,705,663,900	28.8200	77,977,234			97.00023%	
<b>Totals:</b>	<b>2,705,663,900</b>		<b>77,977,234</b>	- 1,732,484	= 76,244,750	X 97.00023%	= 73,957,583

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		121,000
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	121,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	110,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>231,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,280,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	2,600,000
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>10,230,000</b>
<b>Total Act 511, Current Taxes</b>			<b>10,461,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,766,654,215 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>45,199,851</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Berks	27.6600	28.8200	4.20%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	51,872,735
1200 Special Programs - Elementary / Secondary	20,320,566
1300 Vocational Education	2,913,266
1400 Other Instructional Programs - Elementary / Secondary	365,743
1500 Nonpublic School Programs	17,225
<b>Total Instruction</b>	<b>\$75,489,535</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,428,138
2200 Support Services - Instructional Staff	6,428,967
2300 Support Services - Administration	6,652,629
2400 Support Services - Pupil Health	1,528,826
2500 Support Services - Business	1,371,724
2600 Operation and Maintenance of Plant Services	7,633,526
2700 Student Transportation Services	3,797,705
2800 Support Services - Central	816,110
2900 Other Support Services	202,500
<b>Total Support Services</b>	<b>\$33,860,125</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,944,222
3300 Community Services	206,118
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,150,340</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	12,400,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,400,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$125,900,000</b>

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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	30,340,189
200 Personnel Services - Employee Benefits	19,004,032
300 Purchased Professional and Technical Services	511,092
400 Purchased Property Services	226,846
500 Other Purchased Services	885,900
600 Supplies	845,211
700 Property	24,420
800 Other Objects	35,045
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$51,872,735</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,098,995
200 Personnel Services - Employee Benefits	5,886,176
300 Purchased Professional and Technical Services	1,104,325
400 Purchased Property Services	11,000
500 Other Purchased Services	3,054,570
600 Supplies	159,650
700 Property	5,000
800 Other Objects	850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,320,566</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,096,951
200 Personnel Services - Employee Benefits	660,721
400 Purchased Property Services	3,000
500 Other Purchased Services	1,113,894
600 Supplies	38,700
<b>Total Vocational Education</b>	<b>\$2,913,266</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	78,681
200 Personnel Services - Employee Benefits	34,362
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	3,000
500 Other Purchased Services	245,700
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$365,743</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	16,000
600 Supplies	1,225
<b>Total Nonpublic School Programs</b>	<b>\$17,225</b>
<b>Total Instruction</b>	<b>\$75,489,535</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,987,780

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,924,289
300 Purchased Professional and Technical Services	431,669
400 Purchased Property Services	3,000
500 Other Purchased Services	1,200
600 Supplies	70,900
800 Other Objects	9,300
<b>Total Support Services - Students</b>	<b>\$5,428,138</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,613,601
200 Personnel Services - Employee Benefits	1,967,066
300 Purchased Professional and Technical Services	98,668
400 Purchased Property Services	1,066,770
500 Other Purchased Services	109,573
600 Supplies	560,558
800 Other Objects	12,731
<b>Total Support Services - Instructional Staff</b>	<b>\$6,428,967</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,373,289
200 Personnel Services - Employee Benefits	2,341,831
300 Purchased Professional and Technical Services	707,605
400 Purchased Property Services	3,778
500 Other Purchased Services	82,660
600 Supplies	100,791
700 Property	400
800 Other Objects	42,275
<b>Total Support Services - Administration</b>	<b>\$6,652,629</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	892,155
200 Personnel Services - Employee Benefits	564,971
300 Purchased Professional and Technical Services	54,500
500 Other Purchased Services	600
600 Supplies	16,600
<b>Total Support Services - Pupil Health</b>	<b>\$1,528,826</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	776,434
200 Personnel Services - Employee Benefits	563,782
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	6,308
500 Other Purchased Services	800
600 Supplies	5,700
800 Other Objects	8,700
<b>Total Support Services - Business</b>	<b>\$1,371,724</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,792,531
200 Personnel Services - Employee Benefits	2,304,125

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	651,350
500 Other Purchased Services	244,640
600 Supplies	1,557,190
700 Property	30,225
800 Other Objects	10,965
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,633,526</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,156,144
200 Personnel Services - Employee Benefits	922,106
300 Purchased Professional and Technical Services	32,316
400 Purchased Property Services	58,860
500 Other Purchased Services	233,000
600 Supplies	361,279
700 Property	28,000
800 Other Objects	6,000
<b>Total Student Transportation Services</b>	<b>\$3,797,705</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	260,767
200 Personnel Services - Employee Benefits	241,444
300 Purchased Professional and Technical Services	281,324
400 Purchased Property Services	4,848
500 Other Purchased Services	21,327
600 Supplies	3,950
800 Other Objects	2,450
<b>Total Support Services - Central</b>	<b>\$816,110</b>
<b>2900 <u>Other Support Services</u></b>	
400 Purchased Property Services	5,000
500 Other Purchased Services	197,500
<b>Total Other Support Services</b>	<b>\$202,500</b>
<b>Total Support Services</b>	<b>\$33,860,125</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,624,439
200 Personnel Services - Employee Benefits	838,957
300 Purchased Professional and Technical Services	93,320
400 Purchased Property Services	36,616
500 Other Purchased Services	40,000
600 Supplies	259,515
800 Other Objects	51,375
<b>Total Student Activities</b>	<b>\$2,944,222</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	147,021
200 Personnel Services - Employee Benefits	38,078



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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	8,500
600 Supplies	8,319
<b>Total Community Services</b>	<b>\$206,118</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,150,340</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	12,400,000
<b>Total Interfund Transfers - Out</b>	<b>\$12,400,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,400,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$125,900,000</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	39,600,000	35,600,000
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	8,200,000	7,300,000
Other Capital Projects Fund	42,700,000	40,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund	500,000	500,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,000	13,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$91,923,000</b>	<b>\$84,813,000</b>
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**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$91,923,000</b>	<b>\$84,813,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	92,540,000	84,355,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,000,000	20,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$112,940,000</b>	<b>\$105,755,000</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)	295,000	300,000
0599 Other Noncurrent Liabilities		

<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$295,000</b>	<b>\$300,000</b>
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**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)	300,000	305,000
0599 Other Noncurrent Liabilities		

<b>Total Child Care Operations Fund</b>	<b>\$300,000</b>	<b>\$305,000</b>
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**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		

<b>Total Other Enterprise Funds</b>		
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**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		

<b>Total Internal Service Fund</b>		
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**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		

<b>Total Private Purpose Trust Fund</b>		
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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$113,535,000</b>	<b>\$106,360,000</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	18,000,000	17,000,000
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	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	185,000	185,000
Child Care Operations Fund	46,000	46,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$18,256,000</b>	<b>\$17,256,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$131,791,000</b>	<b>\$123,616,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	151,628
0820 Restricted Fund Balance	128,611
0830 Committed Fund Balance	16,013,547
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,727,274
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$22,740,821</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$24,021,060</b>