FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

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 — **Contact Person**

(610)670-0180 — **Telephone** Extn :1112 — **Extension**

schchr@wilsonsd.org — **Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wilson SD	Berks	114069103

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 [x]

No [ ]

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

Total Budgeted Expenditures	$125500000
Ending Unassigned Fund Balance	$6717274
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.35%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Wilson SD	Berks	114069103

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
	5/16/2022

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	151,628	
0820 Restricted Fund Balance	128,611	
0830 Committed Fund Balance	22,513,547	
0840 Assigned Fund Balance	1,000,000	
0850 Unassigned Fund Balance	6,727,274	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$30,240,821**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	88,754,232	
7000 Revenue from State Sources	29,049,000	
8000 Revenue from Federal Sources	3,373,768	
9000 Other Financing Sources	123,000	
Total Estimated Revenues And Other Financing Sources		**$121,300,000**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$151,540,821**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	73,417,293
6112 Interim Real Estate Taxes	800,000
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	236,000
6150 Current Act 511 Taxes - Proportional Assessments	10,631,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	923,300
6500 Earnings on Investments	133,749
6700 Revenues from LEA Activities	274,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,180,575
6910 Rentals	135,000
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	72,000
6990 Refunds and Other Miscellaneous Revenue	173,000
REVENUE FROM LOCAL SOURCES	**$88,754,232**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,078,561
7112 Basic Education Funding-Social Security	2,178,927
7160 Tuition for Orphans Subsidy	79,000
7271 Special Education funds for School-Aged Pupils	2,954,191
7311 Pupil Transportation Subsidy	851,288
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,050
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	10,121,190
REVENUE FROM STATE SOURCES	**$29,049,000**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	681,339
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,659

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	54,797
8517 NCLB, Title IV - 21St Century Schools	51,627
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
REVENUE FROM FEDERAL SOURCES	**$3,373,768**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	123,000
OTHER FINANCING SOURCES	**$123,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**121,300,000**

Act 1 Index (current): 4.2%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$73,417,293**
Amount of Tax Relief for Homestead Exclusions	**$1,732,484**
Total Approx. Tax Revenue:	**$75,149,777**
Approx. Tax Levy for Tax Rate Calculation:	**$77,420,235**

		Berks	Total
	2021-22 Data		
	a. Assessed Value	$2,667,843,300	$2,667,843,300
	b. Real Estate Mills	27.6600	
I.	**2022-23 Data**		
	c. 2020 STEB Market Value	$3,766,654,215	$3,766,654,215
	d. Assessed Value	$2,701,334,100	$2,701,334,100
	e. Assessed Value of New Constr/ Renov	$0	$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy (a * b)	$73,792,546	$73,792,546
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy (f Total * g)	$73,792,546	$73,792,546
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.6600	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00023%	97.00023%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$77,420,235	$77,420,235
	l. 2022-23 Real Estate Tax Rate (k / d * 1000)	**28.6600**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$77,420,235	$77,420,235
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$75,687,751
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$73,417,293

Act 1 Index (current): 4.2%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$73,417,293**
Amount of Tax Relief for Homestead Exclusions	**$1,732,484**
Total Approx. Tax Revenue:	**$75,149,777**
Approx. Tax Levy for Tax Rate Calculation:	**$77,420,235**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	28.8217	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$77,857,041	$77,857,041
	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		
	Assessed Value Exclusion per Homestead	$7,057.00	
V.	Number of Homestead/Farmstead Properties	8568	8568
	Median Assessed Value of Homestead Properties		$121,700

Act 1 Index (current): 4.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$73,417,293**
Amount of Tax Relief for Homestead Exclusions	**$1,732,484**
Total Approx. Tax Revenue:	**$75,149,777**
Approx. Tax Levy for Tax Rate Calculation:	**$77,420,235**

	Berks			**Total**
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
Amount of Tax Relief from State/Local Sources				**$1,732,484**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	2,701,334,100	28.6600	77,420,235						97.00023%		
Totals:	**2,701,334,100**		**77,420,235**	-	1,732,484	=	75,687,751	X	97.00023%	=	73,417,293

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			121,000
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	121,000	121,000
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	115,000	115,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	$0.00	$0.00	0	0
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			**236,000**	**236,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	6,531,000	6,531,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000	1,400,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	1.5000	0.000	2,700,000	2,700,000
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			**10,631,000**	**10,631,000**
	Total Act 511, Current Taxes				**10,867,000**
		Act 511 Tax Limit	**-->**	**3,766,654,215 X** **Market Value**	**12 Mills**	**45,199,851 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	27.6600	28.6600	3.62%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.2%				
	Current Act 511 Taxes– Flat Rate Assessments									
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%				
	Current Act 511 Taxes– Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	51,578,148
1200 Special Programs - Elementary / Secondary	20,203,564
1300 Vocational Education	2,914,077
1400 Other Instructional Programs - Elementary / Secondary	349,087
1500 Nonpublic School Programs	17,225
Total Instruction	**$75,062,101**
2000 Support Services	
2100 Support Services - Students	5,410,286
2200 Support Services - Instructional Staff	6,407,878
2300 Support Services - Administration	6,623,336
2400 Support Services - Pupil Health	1,524,308
2500 Support Services - Business	1,370,756
2600 Operation and Maintenance of Plant Services	7,618,232
2700 Student Transportation Services	3,814,688
2800 Support Services - Central	790,299
2900 Other Support Services	202,500
Total Support Services	**$33,762,283**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,955,940
3300 Community Services	205,936
Total Operation of Non-Instructional Services	**$3,161,876**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	83,740
5200 Interfund Transfers - Out	12,430,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	**$13,513,740**
Total Estimated Expenditures and Other Financing Uses	**$125,500,000**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	30,164,055
200 Personnel Services - Employee Benefits	18,885,579
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
Total Regular Programs - Elementary / Secondary	**$51,578,148**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,997,995
200 Personnel Services - Employee Benefits	5,870,174
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
Total Special Programs - Elementary / Secondary	**$20,203,564**
1300 Vocational Education	
100 Personnel Services - Salaries	1,098,962
200 Personnel Services - Employee Benefits	659,521
400 Purchased Property Services	3,000
500 Other Purchased Services	1,113,894
600 Supplies	38,700
Total Vocational Education	**$2,914,077**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	67,147
200 Personnel Services - Employee Benefits	29,240
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	3,000
500 Other Purchased Services	245,700
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	**$349,087**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	16,000
600 Supplies	1,225
Total Nonpublic School Programs	**$17,225**
Total Instruction	**$75,062,101**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,975,390

Description	Amount
200 Personnel Services - Employee Benefits	1,918,827
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
Total Support Services - Students	**$5,410,286**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,594,878
200 Personnel Services - Employee Benefits	1,964,700
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
Total Support Services - Instructional Staff	**$6,407,878**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,350,674
200 Personnel Services - Employee Benefits	2,335,153
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
Total Support Services - Administration	**$6,623,336**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	889,782
200 Personnel Services - Employee Benefits	562,826
300 Purchased Professional and Technical Services	54,500
500 Other Purchased Services	600
600 Supplies	16,600
Total Support Services - Pupil Health	**$1,524,308**
2500 Support Services - Business	
100 Personnel Services - Salaries	776,434
200 Personnel Services - Employee Benefits	562,814
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
Total Support Services - Business	**$1,370,756**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,784,243
200 Personnel Services - Employee Benefits	2,297,119

Description	Amount
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
Total Operation and Maintenance of Plant Services	**$7,618,232**
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,169,763
200 Personnel Services - Employee Benefits	925,470
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
Total Student Transportation Services	**$3,814,688**
2800 Support Services - Central	
100 Personnel Services - Salaries	260,767
200 Personnel Services - Employee Benefits	241,119
300 Purchased Professional and Technical Services	255,838
400 Purchased Property Services	4,848
500 Other Purchased Services	21,327
600 Supplies	3,950
800 Other Objects	2,450
Total Support Services - Central	**$790,299**
2900 Other Support Services	
400 Purchased Property Services	5,000
500 Other Purchased Services	197,500
Total Other Support Services	**$202,500**
Total Support Services	**$33,762,283**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,633,877
200 Personnel Services - Employee Benefits	841,237
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
Total Student Activities	**$2,955,940**
3300 Community Services	
100 Personnel Services - Salaries	147,021
200 Personnel Services - Employee Benefits	37,896

Description	Amount
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	8,500
600 Supplies	8,319
Total Community Services	**$205,936**
Total Operation of Non-Instructional Services	**$3,161,876**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	83,740
Total Debt Service / Other Expenditures and Financing Uses	**$83,740**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	12,430,000
Total Interfund Transfers - Out	**$12,430,000**
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	**$1,000,000**
Total Other Expenditures and Financing Uses	**$13,513,740**
TOTAL EXPENDITURES	**$125,500,000**

Cash and Short-Term Investments	**06/30/2022 Estimate**	**06/30/2023 Projection**
General Fund	42,000,000	38,800,000
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	1,100,000	1,113,200
Child Care Operations Fund	600,000	751,400
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		
Total Cash and Short-Term Investments	**$94,923,000**	**$88,777,600**

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	**$94,923,000**	**$88,777,600**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
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		
Total General Fund	**$112,940,000**	**$105,755,000**
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		

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		
Total Food Service / Cafeteria Operations Fund	**$295,000**	**$300,000**
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)	300,000	305,000
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund	**$300,000**	**$305,000**
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	**$113,535,000**	**$106,360,000**

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		
Total Short-Term Payables	**$18,256,000**	**$17,256,000**
TOTAL INDEBTEDNESS	**$131,791,000**	**$123,616,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	151,628
0820	Restricted Fund Balance	128,611
0830	Committed Fund Balance	19,323,547
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	6,717,274
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$26,040,821**
5900	**Budgetary Reserve**	**1,000,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$27,321,060**