

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/17/2022**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joshua D Latore

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Telephone

Extension

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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 : 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	\$22593941
Ending Unassigned Fund Balance	\$1781691
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.88%

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**

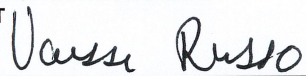
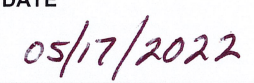
24 PS 6-687(a)(1)

(03/2006)

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 
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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.

ITEM	AMOUNTS	
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	9,102,211	
7000 Revenue from State Sources	10,949,100	
8000 Revenue from Federal Sources	1,350,618	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,401,929</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,694,348</u>

LEA : 104378003 Wilmington Area SD

	<u>Amount</u>
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	1,095,000
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	195,000
6910 Rentals	12,500
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	76,375
REVENUE FROM LOCAL SOURCES	\$9,102,211
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,834,195
7112 Basic Education Funding-Social Security	333,649
7160 Tuition for Orphans Subsidy	33,600
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,088,702
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	1,525,764
REVENUE FROM STATE SOURCES	\$10,949,100
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	504,514
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,330
8517 NCLB, Title IV - 21st Century Schools	39,774
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,350,618
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,401,929

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

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
2021-22 Calculations			
f. 2021-22 Tax Levy	\$6,794,966	\$990,521	\$7,785,487
(a * b)			
2022-23 Calculations			
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			
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
(I / 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	<u>\$477,824</u>		
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	\$12,778.00	\$3,059.00	
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

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

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104378003 Wilmington Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 5/18/2022 7:39:05 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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% =
				<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>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	30,000	30,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	28,000	28,000
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						58,000	58,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,005,000	1,005,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	90,000
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						1,095,000	1,095,000
Total Act 511, Current Taxes							1,153,000
Act 511 Tax Limit -->				606,366,658 X		12	7,276,400
				Market Value		Mills	(511 Limit)

LEA : 104378003 Wilmington Area SD

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	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,754,014
1200 Special Programs - Elementary / Secondary	3,586,440
1300 Vocational Education	537,828
1400 Other Instructional Programs - Elementary / Secondary	9,266
Total Instruction	\$12,887,548
2000 Support Services	
2100 Support Services - Students	680,506
2200 Support Services - Instructional Staff	614,917
2300 Support Services - Administration	1,392,190
2400 Support Services - Pupil Health	276,508
2500 Support Services - Business	333,848
2600 Operation and Maintenance of Plant Services	1,557,800
2700 Student Transportation Services	1,738,503
2800 Support Services - Central	520,908
2900 Other Support Services	18,000
Total Support Services	\$7,133,180
3000 Operation of Non-Instructional Services	
3200 Student Activities	604,867
Total Operation of Non-Instructional Services	\$604,867
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	520,000
Total Facilities Acquisition, Construction and Improvement Services	\$520,000
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	\$22,593,941

LEA : 104378003 Wilmington Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,609,145
200 Personnel Services - Employee Benefits	3,327,157
300 Purchased Professional and Technical Services	125,459
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	\$8,754,014
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,324,045
200 Personnel Services - Employee Benefits	955,087
300 Purchased Professional and Technical Services	355,982
400 Purchased Property Services	3,664
500 Other Purchased Services	925,987
600 Supplies	21,675
Total Special Programs - Elementary / Secondary	\$3,586,440
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	\$12,887,548
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	412,779
200 Personnel Services - Employee Benefits	248,311
300 Purchased Professional and Technical Services	3,200
500 Other Purchased Services	2,650
600 Supplies	13,566
Total Support Services - Students	\$680,506
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	352,285
200 Personnel Services - Employee Benefits	250,708

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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		\$614,917
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	639,658
200	Personnel Services - Employee Benefits	455,250
300	Purchased Professional and Technical Services	193,791
400	Purchased Property Services	4,003
500	Other Purchased Services	60,588
600	Supplies	21,500
700	Property	2,000
800	Other Objects	15,400
Total Support Services - Administration		\$1,392,190
2400 <u>Support Services - Pupil Health</u>		
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 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	163,242
200	Personnel Services - Employee Benefits	112,290
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		\$333,848
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	545,044
200	Personnel Services - Employee Benefits	422,396
400	Purchased Property Services	428,500
500	Other Purchased Services	65,110
600	Supplies	96,500
800	Other Objects	250
Total Operation and Maintenance of Plant Services		\$1,557,800
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,491,608
600	Supplies	246,895
Total Student Transportation Services		\$1,738,503

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
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 <u>Other Support Services</u>	
500 Other Purchased Services	18,000
Total Other Support Services	\$18,000
Total Support Services	\$7,133,180
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	295,006
200 Personnel Services - Employee Benefits	127,767
300 Purchased Professional and Technical Services	26,360
400 Purchased Property Services	34,677
500 Other Purchased Services	73,547
600 Supplies	47,510
Total Student Activities	\$604,867
Total Operation of Non-Instructional Services	\$604,867
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	500,000
700 Property	20,000
Total Facilities Acquisition, Construction and Improvement Services	\$520,000
Total Facilities Acquisition, Construction and Improvement Services	\$520,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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	\$22,593,941

LEA : 104378003 Wilmington Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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
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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

LEA : 104378003 Wilmington Area SD

<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

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

<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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$25,666,759	\$24,282,913

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	175,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,318,716
0850 Unassigned Fund Balance	1,781,691
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,100,407
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,275,407