

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

*PROPOSED FINAL BUDGET*

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

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

\_\_\_\_\_  
Date

*Mary Ignia*

*5/24/22*

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

\_\_\_\_\_  
Date

*Mary Martin*

*5/24/22*

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

\_\_\_\_\_  
Date

Mary Martin

(610)892-3470

Extn :1301

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

mmartin@wssd.org

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallingford-Swarthmore SD	COUNTY : Delaware	AUN : 125239603
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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	\$91272892
Ending Unassigned Fund Balance	\$3928768
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.30%

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 5/24/22
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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> Wallingford-Swarthmore SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125239603
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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>
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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.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$616,268.00 Function 2800, Object 200: \$654,677.00	Workers Compensation is coded in full to this function, making employee benefits exceed salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	400,000 is applied towards budgetary reserve for unexpected expenses during the year.
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.	Ending unassigned fund balance plus budgetary reserve well within 8% limit
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 funds are maintained for for self insured health insurance and PSERS stabilization

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,928,768
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,428,768</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,367,216
7000 Revenue from State Sources	18,350,676
8000 Revenue from Federal Sources	1,555,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$91,272,892</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$97,701,660</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	68,450,141
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	60,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	807,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	540,000
6910 Rentals	120,000
6940 Tuition from Patrons	410,000
6990 Refunds and Other Miscellaneous Revenue	230,075
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$71,367,216</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,777,606
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,195,484
7311 Pupil Transportation Subsidy	635,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	480,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	2,316,908
7505 Ready to Learn Block Grant	252,951
7810 State Share of Social Security and Medicare Taxes	1,511,237
7820 State Share of Retirement Contributions	7,076,490
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,350,676</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8749 Other CARES Act Funding	1,310,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,555,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>91,272,892</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Additional Mills For Community College:  
0.2530

Approx. Tax Revenue from RE Taxes: **\$68,269,078**  
 Amount of Tax Relief for Homestead Exclusions **\$2,316,908**  
 Total Approx. Tax Revenue: **\$70,585,986**  
 Approx. Tax Levy for Tax Rate Calculation: **\$71,979,232**

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$1,869,358,059	\$731,188,010	\$2,600,546,069
b. Real Estate Mills	27.0726	27.0726	27.0726
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,550,061,086	\$685,131,888	\$2,235,192,974
d. Assessed Value	\$1,866,164,865	\$730,273,100	\$2,596,437,965
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy (a * b)	\$50,608,383	\$19,795,161	\$70,403,544
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	69.34798%	30.65202%	100.00000%
<b>II. h. Rebalanced 2021-22 Tax Levy (f Total * g)</b>			\$70,403,544
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.0726	27.0726	27.0726
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$71,979,232
<b>I. 2022-23 Real Estate Tax Rate (k / d * 1000)</b>	<b>27.7223</b>	<b>27.7223</b>	<b>27.7223</b>
<b>III. m. Tax Levy Generated by Mills (l / 1000 * d)</b>	\$51,734,382	\$20,244,850	\$71,979,232
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$69,662,324
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$68,269,078

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Additional Mills For Community College:  
0.2530

Approx. Tax Revenue from RE Taxes: **\$68,269,078**  
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	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	27.9930	27.9930	27.9931
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)	\$52,239,553	\$20,442,535	\$72,682,088
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
<b>v. 2022-23 Total Real Estate Mills</b>	<b>27.7223</b>	<b>27.9753</b>	
w. Tax Levy Generated By Mills (Line m)	\$51,734,382	\$20,244,850	\$71,979,232
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$184,759	\$184,759
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$69,847,083
z. Net Tax Revenue Generated by Mills (y * j)			\$68,450,141
<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$16,218.00	\$16,218.00	
V1. Number of Homestead/Farmstead Properties	3763	1338	5101
Median Assessed Value of Homestead Properties			\$334,750



AUN: 125239603 Wallingford-Swarthmore SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Additional Mills For Community College:  
0.2530

Approx. Tax Revenue from RE Taxes: \$68,269,078  
 Amount of Tax Relief for Homestead Exclusions \$2,316,908  
 Total Approx. Tax Revenue: \$70,585,986  
 Approx. Tax Levy for Tax Rate Calculation: \$71,979,232

	Delaware	Delaware	Total
	Nether P Twp / Rose V Boro	Rutledge / Swarthmore Boro	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,316,908	Lowering RE Tax Rate	\$0	\$2,316,908
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,316,908</b>

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
Delaware	1,866,164,865	27.7223	51,734,382			98.00000%	
Delaware	730,273,100	27.9753	20,429,609			98.00000%	
<b>Totals:</b>	<b>2,596,437,965</b>		<b>72,163,991</b>	- 2,316,908 =	69,847,083 X	98.00000%	= 68,450,141

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			40,000
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	\$10.00	\$0.00	80,000	80,000
6142 Current Act 511 Occupation Taxes- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes- Flat Rate Assessments</b>			<b>80,000</b>	<b>80,000</b>
6150 Current Act 511 Taxes- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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
<b>Total Current Act 511 Taxes- Proportional Assessments</b>			<b>500,000</b>	<b>500,000</b>
<b>Total Act 511, Current Taxes</b>				<b>580,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,235,192,974 X</b>	<b>12</b>	<b>26,822,316</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Nether P Twp / Rose V Boro	27.0726	27.7223	2.40%	Yes	3.4%				
	Rutledge / Swarthmore Boro	27.0726	27.7223	2.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes					3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	39,051,955
1200 Special Programs - Elementary / Secondary	15,801,787
1300 Vocational Education	402,315
1400 Other Instructional Programs - Elementary / Secondary	117,971
1600 Adult Education Programs	189,909
<b>Total Instruction</b>	<b>\$55,563,937</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,121,596
2200 Support Services - Instructional Staff	3,598,972
2300 Support Services - Administration	5,366,181
2400 Support Services - Pupil Health	1,740,932
2500 Support Services - Business	1,097,269
2600 Operation and Maintenance of Plant Services	5,483,440
2700 Student Transportation Services	3,933,203
2800 Support Services - Central	2,080,748
2900 Other Support Services	51,000
<b>Total Support Services</b>	<b>\$27,473,341</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,936,787
3300 Community Services	350
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,937,137</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,598,477
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,298,477</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$91,272,892</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	22,425,384
200 Personnel Services - Employee Benefits	14,007,111
300 Purchased Professional and Technical Services	507,994
400 Purchased Property Services	729,479
500 Other Purchased Services	477,060
600 Supplies	903,322
800 Other Objects	1,605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$39,051,955</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,669,233
200 Personnel Services - Employee Benefits	3,577,984
300 Purchased Professional and Technical Services	4,844,458
400 Purchased Property Services	50,000
500 Other Purchased Services	1,519,337
600 Supplies	140,050
800 Other Objects	725
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,801,787</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	57,500
200 Personnel Services - Employee Benefits	24,815
500 Other Purchased Services	320,000
<b>Total Vocational Education</b>	<b>\$402,315</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	1,704
300 Purchased Professional and Technical Services	88,267
500 Other Purchased Services	22,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$117,971</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	189,909
<b>Total Adult Education Programs</b>	<b>\$189,909</b>
<b>Total Instruction</b>	<b>\$55,563,937</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,229,264
200 Personnel Services - Employee Benefits	1,489,641
300 Purchased Professional and Technical Services	219,941
400 Purchased Property Services	3,223
500 Other Purchased Services	2,000
600 Supplies	170,327
700 Property	6,500
800 Other Objects	700

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$4,121,596</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,844,858
200 Personnel Services - Employee Benefits	1,132,768
300 Purchased Professional and Technical Services	348,819
400 Purchased Property Services	7,774
500 Other Purchased Services	35,232
600 Supplies	224,871
700 Property	2,000
800 Other Objects	2,650
<b>Total Support Services - Instructional Staff</b>	<b>\$3,598,972</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,396,019
200 Personnel Services - Employee Benefits	1,552,640
300 Purchased Professional and Technical Services	427,217
400 Purchased Property Services	41,586
500 Other Purchased Services	143,647
600 Supplies	116,395
700 Property	21,010
800 Other Objects	667,667
<b>Total Support Services - Administration</b>	<b>\$5,366,181</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	526,489
200 Personnel Services - Employee Benefits	350,243
300 Purchased Professional and Technical Services	843,000
400 Purchased Property Services	4,000
600 Supplies	17,200
<b>Total Support Services - Pupil Health</b>	<b>\$1,740,932</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	552,249
200 Personnel Services - Employee Benefits	452,403
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	9,568
500 Other Purchased Services	12,599
600 Supplies	16,950
800 Other Objects	33,500
<b>Total Support Services - Business</b>	<b>\$1,097,269</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,000,946
200 Personnel Services - Employee Benefits	714,169
300 Purchased Professional and Technical Services	268,000
400 Purchased Property Services	2,172,269
500 Other Purchased Services	233,985
600 Supplies	1,000,891
700 Property	89,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,180
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,483,440</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,680,734
200 Personnel Services - Employee Benefits	1,312,059
300 Purchased Professional and Technical Services	22,100
400 Purchased Property Services	508,754
500 Other Purchased Services	109,300
600 Supplies	290,656
800 Other Objects	9,600
<b>Total Student Transportation Services</b>	<b>\$3,933,203</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	616,268
200 Personnel Services - Employee Benefits	654,677
300 Purchased Professional and Technical Services	398,259
400 Purchased Property Services	70,800
500 Other Purchased Services	161,014
600 Supplies	177,100
800 Other Objects	2,630
<b>Total Support Services - Central</b>	<b>\$2,080,748</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	51,000
<b>Total Other Support Services</b>	<b>\$51,000</b>
<b>Total Support Services</b>	<b>\$27,473,341</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,046,729
200 Personnel Services - Employee Benefits	375,767
300 Purchased Professional and Technical Services	138,585
400 Purchased Property Services	40,968
500 Other Purchased Services	100,340
600 Supplies	158,855
700 Property	36,290
800 Other Objects	39,253
<b>Total Student Activities</b>	<b>\$1,936,787</b>
<b>3300 Community Services</b>	
600 Supplies	350
<b>Total Community Services</b>	<b>\$350</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,937,137</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	961,925
900 Other Uses of Funds	4,636,552

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,598,477</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,298,477</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,272,892</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
General Fund	9,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,500,000	4,500,000
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	300,000	300,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,800,000</b>	<b>\$12,800,000</b>

**Long-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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**

\$14,800,000

\$12,800,000

**Long-Term Indebtedness**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	49,500,000	45,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	950,000	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,200,000	2,200,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$52,650,000</b>	<b>\$48,150,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

06/30/2022 Estimate

06/30/2023 Projection

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**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**

**\$52,650,000**

**\$48,150,000**

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,500,000	4,500,000
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	300,000	300,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$7,800,000</b>	<b>\$6,800,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$60,450,000</b>	<b>\$54,950,000</b>



<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,928,768
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,428,768</b>

**5900 Budgetary Reserve** **400,000**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$6,828,768**