

PROPOSED VERSION

**PRELIMINARY GENERAL FUND BUDGET****Fiscal Year 2022-2023****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Joseph Deady

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**Contact Person**

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**Extension**

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### Justification

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	12,937
0820 Restricted Fund Balance	
0830 Committed Fund Balance	436,416
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,210,904
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,096,105</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,921,178
7000 Revenue from State Sources	15,882,230
8000 Revenue from Federal Sources	715,638
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$98,519,046</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$107,615,151</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	77,540,124
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	240,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$81,921,178</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,689,258
7112 Basic Education Funding-Social Security	1,608,787
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,812,921
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7505 Ready to Learn Block Grant	127,325
7820 State Share of Retirement Contributions	7,667,242
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,882,230</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,900
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	89,201
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$715,638</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>98,519,046</b>

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

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Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$77,560,124		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$77,560,124		
Approx. Tax Levy for Tax Rate Calculation:	\$79,958,891		

	Chester	Delaware	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$1,967,261,230	\$958,219,751	\$2,925,480,981
b. Real Estate Mills	29.9600	15.4600	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$3,206,756,654	\$800,589,899	\$4,007,346,553
d. Assessed Value	\$1,979,228,060	\$950,007,224	\$2,929,235,284
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$58,939,146	\$14,814,077	\$73,753,223
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	80.02194%	19.97806%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$59,018,760	\$14,734,463	\$73,753,223
(f Total * g)			
i. Base Mills Subject to Index	30.0004	15.4600	
(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	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$63,984,656	\$15,974,235	\$79,958,891
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>32.3200</b>	<b>16.8100</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$63,968,651	\$15,969,621	\$79,938,272
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$79,938,272
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$77,540,124
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$77,560,124

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$77,560,124

Approx. Tax Levy for Tax Rate Calculation:

\$79,958,891

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	31.0204	15.9856	
q. Mills In Excess of Index (if (l > p), (l - p))	1.2996	0.8244	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,396,446	\$15,186,435	\$76,582,881
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,572,205	\$783,186	\$3,355,391
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,495,039	\$759,690	\$3,254,729

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$77,560,124		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$77,560,124		
Approx. Tax Levy for Tax Rate Calculation:	\$79,958,891		

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

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Chester	1,979,228,060	32.3200	63,968,651			97.00000%		
Delaware	950,007,224	16.8100	15,969,621			97.00000%		
Totals:	2,929,235,284		79,938,272	-	0 =	79,938,272 X	97.00000% = 77,540,124	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
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			\$0.00	\$0.00	0	0	
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	
Total Current Act 511 Taxes– Flat Rate Assessments						0	0	
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			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,250,000	1,250,000	
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						1,250,000	1,250,000	
Total Act 511, Current Taxes							1,250,000	
Act 511 Tax Limit -->				4,007,346,553 X	12	48,088,159		
				Market Value	Mills	(511 Limit)		



Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Chester	30.0004	32.3200	7.74%	No	3.4%				
	Delaware	15.4600	16.8100	8.74%	No	3.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,380,396
1200 Special Programs - Elementary / Secondary	16,263,027
1300 Vocational Education	927,498
1400 Other Instructional Programs - Elementary / Secondary	380,173
<b>Total Instruction</b>	<b>\$55,951,094</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,546,967
2200 Support Services - Instructional Staff	5,622,195
2300 Support Services - Administration	4,751,167
2400 Support Services - Pupil Health	905,757
2500 Support Services - Business	1,068,978
2600 Operation and Maintenance of Plant Services	7,433,353
2700 Student Transportation Services	4,599,287
2800 Support Services - Central	1,367,274
2900 Other Support Services	40,968
<b>Total Support Services</b>	<b>\$30,335,946</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,077,197
3300 Community Services	26,216
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,103,413</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,070,963
5200 Interfund Transfers - Out	790,458
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,161,421</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$98,551,874</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	21,864,908
200 Personnel Services - Employee Benefits	13,799,412
300 Purchased Professional and Technical Services	914,379
400 Purchased Property Services	177,400
500 Other Purchased Services	781,482
600 Supplies	754,847
700 Property	87,968
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,380,396</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,245,872
200 Personnel Services - Employee Benefits	4,510,701
300 Purchased Professional and Technical Services	4,030,504
400 Purchased Property Services	3,200
500 Other Purchased Services	382,100
600 Supplies	90,650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,263,027</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	927,498
<b>Total Vocational Education</b>	<b>\$927,498</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,323
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	332,850
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$380,173</b>
<b>Total Instruction</b>	<b>\$55,951,094</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,649,212
200 Personnel Services - Employee Benefits	1,651,819
300 Purchased Professional and Technical Services	196,336
500 Other Purchased Services	19,200
600 Supplies	29,500
700 Property	900
<b>Total Support Services - Students</b>	<b>\$4,546,967</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,109,499
200 Personnel Services - Employee Benefits	1,540,485
300 Purchased Professional and Technical Services	102,400
400 Purchased Property Services	35,000
500 Other Purchased Services	168,500
600 Supplies	138,111

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<u>Description</u>	<u>Amount</u>
700 Property	1,528,200
<b>Total Support Services - Instructional Staff</b>	<b>\$5,622,195</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,762,951
200 Personnel Services - Employee Benefits	1,552,690
300 Purchased Professional and Technical Services	284,800
400 Purchased Property Services	15,000
500 Other Purchased Services	63,600
600 Supplies	41,126
800 Other Objects	31,000
<b>Total Support Services - Administration</b>	<b>\$4,751,167</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	549,772
200 Personnel Services - Employee Benefits	307,835
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	1,050
500 Other Purchased Services	5,500
600 Supplies	28,600
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$905,757</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	513,336
200 Personnel Services - Employee Benefits	398,267
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	20,000
500 Other Purchased Services	42,500
600 Supplies	26,375
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$1,068,978</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,792,006
200 Personnel Services - Employee Benefits	1,832,488
300 Purchased Professional and Technical Services	137,450
400 Purchased Property Services	384,250
500 Other Purchased Services	506,450
600 Supplies	1,710,709
700 Property	70,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,433,353</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,119,962
200 Personnel Services - Employee Benefits	1,455,405
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	14,000
500 Other Purchased Services	138,100
600 Supplies	381,820

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<u>Description</u>	<u>Amount</u>
700 Property	470,000
<b>Total Student Transportation Services</b>	<b>\$4,599,287</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	773,248
200 Personnel Services - Employee Benefits	493,926
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	14,500
600 Supplies	16,100
700 Property	3,000
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$1,367,274</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	40,968
<b>Total Other Support Services</b>	<b>\$40,968</b>
<b>Total Support Services</b>	<b>\$30,335,946</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,160,157
200 Personnel Services - Employee Benefits	613,365
300 Purchased Professional and Technical Services	101,225
400 Purchased Property Services	20,800
500 Other Purchased Services	36,250
600 Supplies	98,800
700 Property	30,000
800 Other Objects	16,600
<b>Total Student Activities</b>	<b>\$2,077,197</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	8,316
400 Purchased Property Services	200
600 Supplies	200
<b>Total Community Services</b>	<b>\$26,216</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,103,413</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,295,963
900 Other Uses of Funds	5,775,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,070,963</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	790,458
<b>Total Interfund Transfers - Out</b>	<b>\$790,458</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$10,161,421
TOTAL EXPENDITURES	\$98,551,874

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	15,000,000	15,000,000
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	700,000	1,500,000
Other Capital Projects Fund	13,000,000	9,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,015,000	\$25,815,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	2,500,000	2,500,000
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		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,525,000	\$2,525,000
TOTAL CASH AND INVESTMENTS	\$31,540,000	\$28,340,000



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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	77,050,000	71,350,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$78,850,000</b>	<b>\$73,150,000</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		

<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>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$78,850,000</b>	<b>\$73,150,000</b>

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,000,000	12,000,000
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		
Other Capital Projects Fund	1,000,000	1,000,000
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		
<b>Total Short-Term Payables</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$91,850,000</b>	<b>\$86,150,000</b>

Account Description	Amounts
0810   Nonspendable Fund Balance	12,937
0820   Restricted Fund Balance	
0830   Committed Fund Balance	
0840   Assigned Fund Balance	3,448,785
0850   Unassigned Fund Balance	5,614,492
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,063,277</b>
<b>5900   Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,376,214</b>