

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joseph Deady

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Extension

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Email Address

<u>ITEM</u>	<u>AMOUNTS</u>
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>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
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
REVENUE FROM LOCAL SOURCES	\$81,921,178
REVENUE FROM STATE SOURCES	
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
REVENUE FROM STATE SOURCES	\$15,882,230
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	\$715,638
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,519,046

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/>			
2021-22 Data			
a. Assessed Value	\$1,967,261,230	\$958,219,751	\$2,925,480,981
b. Real Estate Mills	29.9600	15.4600	
I. 2022-23 Data			
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
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$58,939,146	\$14,814,077	\$73,753,223
(a * b)			
2022-23 Calculations			
II. 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			
<hr/>			
Calculation of Tax Rates and Levies Generated			
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)			
I. 2022-23 Real Estate Tax Rate	32.3200	16.8100	
(k / d * 1000)			
III. 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)			

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

State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 Lowering RE Tax Rate \$0 \$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 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,250,000
Total Act 511, Current Taxes			1,250,000
Act 511 Tax Limit -->		4,007,346,553 X	12
		Market Value	Mills
			48,088,159
			(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%				

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
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
Total Instruction	\$55,951,094
2000 Support Services	
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
Total Support Services	\$30,335,946
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,077,197
3300 Community Services	26,216
Total Operation of Non-Instructional Services	\$2,103,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,070,963
5200 Interfund Transfers - Out	790,458
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$10,161,421
Total Estimated Expenditures and Other Financing Uses	\$98,551,874

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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
Total Regular Programs - Elementary / Secondary	\$38,380,396
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$16,263,027
1300 <u>Vocational Education</u>	
500 Other Purchased Services	927,498
Total Vocational Education	\$927,498
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$380,173
Total Instruction	\$55,951,094
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$4,546,967
2200 <u>Support Services - Instructional Staff</u>	
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
Total Support Services - Instructional Staff	\$5,622,195
2300 Support Services - Administration	
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
Total Support Services - Administration	\$4,751,167
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$905,757
2500 Support Services - Business	
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
Total Support Services - Business	\$1,068,978
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	\$7,433,353
2700 Student Transportation Services	
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
Total Student Transportation Services	\$4,599,287
2800 Support Services - Central	
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
Total Support Services - Central	\$1,367,274
2900 Other Support Services	
500 Other Purchased Services	40,968
Total Other Support Services	\$40,968
Total Support Services	\$30,335,946
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$2,077,197
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	8,316
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$26,216
Total Operation of Non-Instructional Services	\$2,103,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,295,963
900 Other Uses of Funds	5,775,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,070,963
5200 Interfund Transfers - Out	
900 Other Uses of Funds	790,458
Total Interfund Transfers - Out	\$790,458
5900 Budgetary Reserve	
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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
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		
Total General Fund	\$78,850,000	\$73,150,000

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

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

<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	\$78,850,000	\$73,150,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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		

Total Short-Term Payables	\$13,000,000	\$13,000,000
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TOTAL INDEBTEDNESS	\$91,850,000	\$86,150,000
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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
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,063,277
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,376,214