

# 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

(610)347-0970

Extn :3319

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
jdeady@ucfsd.net

**Email Address**

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$2,340,884.00 Approved Referendum Exception Amt: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,096,105</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	81,007,333
7000 Revenue from State Sources	15,766,739
8000 Revenue from Federal Sources	725,638
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$97,499,710</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$106,595,815</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	76,626,279
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>\$81,007,333</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,689,258
7112 Basic Education Funding-Social Security	1,588,044
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	7,572,494
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,766,739</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
8517 NCLB, Title IV - 21st Century Schools	10,000
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>\$725,638</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>97,499,710</b>

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$76,632,615</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$76,632,615</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$79,002,696</b>		

	<b>Chester</b>	<b>Delaware</b>	<b>Total</b>
<hr/>			
<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
<hr/>			
<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>			
<b>II.</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			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$63,219,490	\$15,783,206	\$79,002,696
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>31.9400</b>	<b>16.6100</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$63,216,544	\$15,779,620	\$78,996,164
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$78,996,164
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$76,626,279
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$76,632,615		
<b>Amount of Tax Relief for Homestead Exclusions</b>	\$0		
<b>Total Approx. Tax Revenue:</b>	\$76,632,615		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$79,002,696		

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	31.0204	15.9856	
q. Mills In Excess of Index (if (l > p), (l - p))	0.9196	0.6244	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,396,446	\$15,186,435	\$76,582,881
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,820,098	\$593,185	\$2,413,283
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,765,495	\$575,389	\$2,340,884

<b>Information Related to Property Tax Relief</b>			
<b>V.</b> 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:	\$76,632,615		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$76,632,615		
Approx. Tax Levy for Tax Rate Calculation:	\$79,002,696		

	Chester	Delaware	Total
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
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$0</b>

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	31.9400	63,216,544			97.00000%	
Delaware	950,007,224	16.6100	15,779,620			97.00000%	
<b>Totals:</b>	<b>2,929,235,284</b>		<b>78,996,164</b>	-	0 =	78,996,164 X	97.00000% = 76,626,279

	<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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,250,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,250,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,007,346,553 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>48,088,159</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>									
	Chester	30.0004	31.9400	6.47%	No	3.4%				
	Delaware	15.4600	16.6100	7.44%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,113,787
1200 Special Programs - Elementary / Secondary	16,065,558
1300 Vocational Education	927,498
1400 Other Instructional Programs - Elementary / Secondary	380,167
<b>Total Instruction</b>	<b>\$55,487,010</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,477,145
2200 Support Services - Instructional Staff	5,555,481
2300 Support Services - Administration	4,574,736
2400 Support Services - Pupil Health	903,158
2500 Support Services - Business	1,065,799
2600 Operation and Maintenance of Plant Services	7,386,241
2700 Student Transportation Services	4,568,300
2800 Support Services - Central	1,363,796
2900 Other Support Services	40,968
<b>Total Support Services</b>	<b>\$29,935,624</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,014,424
3300 Community Services	26,158
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,040,582</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,978,363
5200 Interfund Transfers - Out	764,467
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,042,830</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$97,506,046</b>

2022-2023 Preliminary General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 2/10/2022 9:27:00 AM

<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	13,532,803
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>\$38,113,787</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,086,984
200 Personnel Services - Employee Benefits	4,472,120
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>\$16,065,558</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	3,317
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	332,850
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$380,167</b>
<b>Total Instruction</b>	<b>\$55,487,010</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,593,209
200 Personnel Services - Employee Benefits	1,638,000
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>\$4,477,145</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,053,496
200 Personnel Services - Employee Benefits	1,529,774
300 Purchased Professional and Technical Services	102,400
400 Purchased Property Services	35,000
500 Other Purchased Services	168,500
600 Supplies	138,111

## 2022-2023 Preliminary General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 2/10/2022 9:27:00 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
700 Property	1,528,200
<b>Total Support Services - Instructional Staff</b>	<b>\$5,555,481</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,599,349
200 Personnel Services - Employee Benefits	1,539,861
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>\$4,574,736</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	549,772
200 Personnel Services - Employee Benefits	305,236
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>\$903,158</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	513,336
200 Personnel Services - Employee Benefits	395,088
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>\$1,065,799</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,760,432
200 Personnel Services - Employee Benefits	1,816,950
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>\$7,386,241</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,101,752
200 Personnel Services - Employee Benefits	1,442,628
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	14,000
500 Other Purchased Services	138,100
600 Supplies	381,820

2022-2023 Preliminary General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

Printed 2/10/2022 9:27:00 AM

<u>Description</u>	<u>Amount</u>
700 Property	470,000
<b>Total Student Transportation Services</b>	<b>\$4,568,300</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	773,248
200 Personnel Services - Employee Benefits	490,448
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>\$1,363,796</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>\$29,935,624</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,102,085
200 Personnel Services - Employee Benefits	608,664
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>\$2,014,424</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	8,258
400 Purchased Property Services	200
600 Supplies	200
<b>Total Community Services</b>	<b>\$26,158</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,040,582</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,228,363
900 Other Uses of Funds	5,750,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,978,363</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	764,467
<b>Total Interfund Transfers - Out</b>	<b>\$764,467</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	\$10,042,830
<b>TOTAL EXPENDITURES</b>	<b>\$97,506,046</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$29,015,000</b>	<b>\$25,815,000</b>

**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		
<b>Total Long-Term Investments</b>	<b>\$2,525,000</b>	<b>\$2,525,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$31,540,000</b>	<b>\$28,340,000</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

**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		

<b>Total General Fund</b>	<b>\$78,850,000</b>	<b>\$73,150,000</b>
---------------------------	---------------------	---------------------

**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
---	--	--

**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
---	--	--

**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
---	--	--

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0560 Other Post-Employment Benefits (OPEB)
- 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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$78,850,000</b>	<b>\$73,150,000</b>

**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		

<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	5,640,984
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,089,769</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>\$9,402,706</b>