

Proposed Final Budget
FINAL 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

 Martha Kew

(610)853-5900

Extn :

 Contact Person

 Telephone

 Extension

 mkew@haverfordsd.net

 Email Address

Note: Real Estate Taxes do not reflect State Property Tax Reduction Allocation:
 State Property Tax Reduction Allocation has not been released by the State and is not reflected in
 Current Real Estate Taxes in Local Revenues or State Property Tax Reduction Allocation in State
 Revenues.

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Haverford Township SD	COUNTY : Delaware	AUN : 125234502
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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	\$138086910
Ending Unassigned Fund Balance	\$10763862
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.79%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Haverford Township SD	County : Delaware	AUN Number : 125234502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is set at \$800,000, which is less than 6/10 of 1% of the total budget. This is for unexpected expenditures.
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 is \$10,763,862, which is 7.79% of the budget.
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 Fund Balance is committed to capital improvements throughout the District.

<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	796,988
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,317,714
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,763,862
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,081,576</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	115,007,988
7000 Revenue from State Sources	22,258,468
8000 Revenue from Federal Sources	820,454
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$138,086,910</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$158,168,486</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	109,004,644
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	98,640
6150 Current Act 511 Taxes - Proportional Assessments	1,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,600,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,176,358
6910 Rentals	135,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	728,346
REVENUE FROM LOCAL SOURCES	\$115,007,988
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,976,569
7112 Basic Education Funding-Social Security	2,415,679
7271 Special Education funds for School-Aged Pupils	2,673,176
7311 Pupil Transportation Subsidy	793,657
7312 Nonpublic and Charter School Pupil Transportation Subsidy	513,205
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	425,628
7330 Health Services (Medical, Dental, Nurse, Act 25)	133,848
7505 Ready to Learn Block Grant	192,476
7820 State Share of Retirement Contributions	11,134,230
REVENUE FROM STATE SOURCES	\$22,258,468
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	213,357
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,702
8517 NCLB, Title IV - 21st Century Schools	13,395
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	465,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$820,454
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	138,086,910

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$109,004,644
Amount of Tax Relief for Homestead Exclusions		\$0
Total Approx. Tax Revenue:		\$109,004,644
Approx. Tax Levy for Tax Rate Calculation:		\$112,666,299
	Delaware	Total

2021-22 Data		
a. Assessed Value	\$6,360,012,572	\$6,360,012,572
b. Real Estate Mills	17.1811	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$5,138,664,063	\$5,138,664,063
d. Assessed Value	\$6,369,646,044	\$6,369,646,044
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$109,272,012	\$109,272,012
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$109,272,012	\$109,272,012
(f Total * g)		
i. Base Mills Subject to Index	17.1811	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%
k. Tax Levy Needed	\$112,666,299	\$112,666,299
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.6880	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$112,666,299	\$112,666,299
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$112,666,299
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$109,004,644
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$109,004,644

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$109,004,644

Approx. Tax Levy for Tax Rate Calculation: \$112,666,299

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.7652	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$113,158,036	\$113,158,036
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$304,040

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$109,004,644
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$109,004,644
Approx. Tax Levy for Tax Rate Calculation:	\$112,666,299

Delaware	Total
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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>
Delaware	6,369,646,044	17.6880	112,666,299			96.75000%	
Totals:	6,369,646,044		112,666,299	0	112,666,299	96.75000%	109,004,644

	<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 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</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%	1,600,000	1,600,000
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 1,600,000 1,600,000

Total Act 511, Current Taxes 1,600,000

Act 511 Tax Limit -->	5,138,664,063	12	61,663,969
	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>									
	Delaware	17.1811	17.6880	2.96%	Yes	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,413,126
1200 Special Programs - Elementary / Secondary	26,568,122
1300 Vocational Education	949,816
1400 Other Instructional Programs - Elementary / Secondary	753,434
1600 Adult Education Programs	1,464,248
Total Instruction	\$84,148,746
2000 Support Services	
2100 Support Services - Students	6,582,268
2200 Support Services - Instructional Staff	4,215,290
2300 Support Services - Administration	6,235,588
2400 Support Services - Pupil Health	2,415,893
2500 Support Services - Business	1,367,072
2600 Operation and Maintenance of Plant Services	9,126,447
2700 Student Transportation Services	5,786,098
2800 Support Services - Central	2,680,292
2900 Other Support Services	112,761
Total Support Services	\$38,521,709
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,648,969
3300 Community Services	6,615
Total Operation of Non-Instructional Services	\$1,655,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,960,871
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$13,760,871
Total Estimated Expenditures and Other Financing Uses	\$138,086,910

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,991,511
200 Personnel Services - Employee Benefits	19,828,362
300 Purchased Professional and Technical Services	18,900
400 Purchased Property Services	809,722
500 Other Purchased Services	351,300
600 Supplies	1,244,431
700 Property	154,300
800 Other Objects	14,600
Total Regular Programs - Elementary / Secondary	\$54,413,126
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,448,754
200 Personnel Services - Employee Benefits	7,613,910
300 Purchased Professional and Technical Services	2,641,358
500 Other Purchased Services	4,551,000
600 Supplies	208,100
700 Property	105,000
Total Special Programs - Elementary / Secondary	\$26,568,122
1300 <u>Vocational Education</u>	
500 Other Purchased Services	949,816
Total Vocational Education	\$949,816
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	398,830
200 Personnel Services - Employee Benefits	205,604
300 Purchased Professional and Technical Services	75,000
600 Supplies	74,000
Total Other Instructional Programs - Elementary / Secondary	\$753,434
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,464,248
Total Adult Education Programs	\$1,464,248
Total Instruction	\$84,148,746
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,918,830
200 Personnel Services - Employee Benefits	2,561,738
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	5,700
600 Supplies	49,000
700 Property	2,000
800 Other Objects	4,000
Total Support Services - Students	\$6,582,268
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,420,499
200 Personnel Services - Employee Benefits	1,459,370
300 Purchased Professional and Technical Services	149,000
500 Other Purchased Services	14,800
600 Supplies	142,421
700 Property	10,400
800 Other Objects	18,800
Total Support Services - Instructional Staff	\$4,215,290
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,467,744
200 Personnel Services - Employee Benefits	1,996,168
300 Purchased Professional and Technical Services	479,100
400 Purchased Property Services	20,000
500 Other Purchased Services	153,631
600 Supplies	56,350
700 Property	17,000
800 Other Objects	45,595
Total Support Services - Administration	\$6,235,588
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,214,463
200 Personnel Services - Employee Benefits	783,880
300 Purchased Professional and Technical Services	400,000
500 Other Purchased Services	300
600 Supplies	15,250
700 Property	2,000
Total Support Services - Pupil Health	\$2,415,893
2500 Support Services - Business	
100 Personnel Services - Salaries	751,133
200 Personnel Services - Employee Benefits	461,439
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	15,800
500 Other Purchased Services	12,000
600 Supplies	79,000
700 Property	30,000
800 Other Objects	4,700
Total Support Services - Business	\$1,367,072
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,745,549
200 Personnel Services - Employee Benefits	2,368,072
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,679,476
500 Other Purchased Services	450,200
600 Supplies	789,150
700 Property	70,000
800 Other Objects	6,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$9,126,447
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,862,303
200 Personnel Services - Employee Benefits	1,678,675
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	403,620
500 Other Purchased Services	265,500
600 Supplies	430,000
700 Property	137,000
Total Student Transportation Services	\$5,786,098
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	730,773
200 Personnel Services - Employee Benefits	467,524
300 Purchased Professional and Technical Services	408,300
400 Purchased Property Services	953,000
500 Other Purchased Services	103,500
600 Supplies	4,300
700 Property	10,000
800 Other Objects	2,895
Total Support Services - Central	\$2,680,292
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	109,761
Total Other Support Services	\$112,761
Total Support Services	\$38,521,709
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	787,139
200 Personnel Services - Employee Benefits	352,825
300 Purchased Professional and Technical Services	192,500
400 Purchased Property Services	45,500
500 Other Purchased Services	49,500
600 Supplies	158,905
700 Property	28,600
800 Other Objects	34,000
Total Student Activities	\$1,648,969
3300 <u>Community Services</u>	
500 Other Purchased Services	6,615
Total Community Services	\$6,615
Total Operation of Non-Instructional Services	\$1,655,584
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,940,871

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	8,020,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,960,871
5900 Budgetary Reserve	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$13,760,871
TOTAL EXPENDITURES	\$138,086,910

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	25,000,000	25,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	13,000,000	15,000,000
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	350,000	350,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,350,000	\$40,850,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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	\$38,350,000	\$40,850,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	140,790,000	132,770,000
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 General Fund	\$140,790,000	\$132,770,000

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

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$140,790,000	\$132,770,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$140,790,000	\$132,770,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	796,988
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,317,714
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,763,862
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,081,576
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,678,564