

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required

Date 6/16/2022



Secretary of the Board - Original Signature Required

Date 06/16/2022



Chief School Administrator - Original Signature Required

Date 6/16/2022

Martha Kew

Contact Person

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Email Address

**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	\$138120922
Ending Unassigned Fund Balance	\$10763861
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 6/16/2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Haverford Township SD	<b>County :</b> Delaware	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/05/2022
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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>
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 \$10,763,861, 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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,081,576</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	112,373,804
7000 Revenue from State Sources	24,926,663
8000 Revenue from Federal Sources	820,454
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$138,120,921</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$158,202,497</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	106,438,849
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	659,957
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$112,373,804</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,976,569
7112 Basic Education Funding-Social Security	2,418,569
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
7340 State Property Tax Reduction Allocation	2,651,985
7505 Ready to Learn Block Grant	192,476
7820 State Share of Retirement Contributions	11,147,550
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,926,663</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$820,454</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>138,120,921</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$106,438,849</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,651,985</u></b>
Total Approx. Tax Revenue:	<b>\$109,090,834</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$112,666,299</b>

Delaware

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$6,360,012,572	\$6,360,012,572
b. Real Estate Mills	17.1811	
<b>I. 2022-23 Data</b>		
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
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$109,272,012	\$109,272,012
(a * b)		
<b>2022-23 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%
k. Tax Levy Needed	\$112,666,299	\$112,666,299
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>17.6880</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$112,666,299	\$112,666,299
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$110,014,314
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$106,438,849
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$106,438,849</b>	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,651,985</u>	
Total Approx. Tax Revenue:	<b>\$109,090,834</b>	
Approx. Tax Levy for Tax Rate Calculation:	<b>\$112,666,299</b>	

Delaware

Total

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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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,381.00	
Number of Homestead/Farmstead Properties	12070	12070
Median Assessed Value of Homestead Properties		\$304,040

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$106,438,849</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,651,985</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$109,090,834</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$112,666,299</b>

<b>Delaware</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,651,985	Lowering RE Tax Rate	\$0		\$2,651,985
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$2,651,985</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>
Delaware	6,369,646,044	17.6880	112,666,299			96.75000%	
<b>Totals:</b>	<b>6,369,646,044</b>		<b>112,666,299</b>	- 2,651,985	= 110,014,314	X 96.75000%	= 106,438,849

	<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**

<b>Act 511 Tax Limit --&gt;</b>	<b>5,138,664,063</b>	<b>X</b>	<b>12</b>	<b>61,663,969</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	54,448,536
1200 Special Programs - Elementary / Secondary	25,413,248
1300 Vocational Education	949,816
1400 Other Instructional Programs - Elementary / Secondary	1,224,350
1600 Adult Education Programs	1,464,248
<b>Total Instruction</b>	<b>\$83,500,198</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,157,694
2200 Support Services - Instructional Staff	3,952,084
2300 Support Services - Administration	6,586,831
2400 Support Services - Pupil Health	2,334,043
2500 Support Services - Business	1,235,180
2600 Operation and Maintenance of Plant Services	8,962,040
2700 Student Transportation Services	6,410,577
2800 Support Services - Central	2,450,072
2900 Other Support Services	112,761
<b>Total Support Services</b>	<b>\$39,201,282</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,651,956
3300 Community Services	6,615
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,658,571</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	12,960,871
5900 Budgetary Reserve	800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,760,871</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$138,120,922</b>

## 2022-2023 Final General Fund Budget

LEA : 125234502 Haverford Township SD

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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	31,717,799
200 Personnel Services - Employee Benefits	19,571,689
300 Purchased Professional and Technical Services	18,900
400 Purchased Property Services	1,305,517
500 Other Purchased Services	351,300
600 Supplies	1,314,431
700 Property	154,300
800 Other Objects	14,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$54,448,536</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,241,995
200 Personnel Services - Employee Benefits	7,430,795
300 Purchased Professional and Technical Services	2,376,358
500 Other Purchased Services	4,051,000
600 Supplies	208,100
700 Property	105,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$25,413,248</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	949,816
<b>Total Vocational Education</b>	<b>\$949,816</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	398,337
200 Personnel Services - Employee Benefits	182,013
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	500,000
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,224,350</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	1,464,248
<b>Total Adult Education Programs</b>	<b>\$1,464,248</b>
<b>Total Instruction</b>	<b>\$83,500,198</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,087,554
200 Personnel Services - Employee Benefits	2,668,440
300 Purchased Professional and Technical Services	341,000
500 Other Purchased Services	5,700
600 Supplies	49,000
700 Property	2,000
800 Other Objects	4,000
<b>Total Support Services - Students</b>	<b>\$7,157,694</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,300,238
200 Personnel Services - Employee Benefits	1,354,625
300 Purchased Professional and Technical Services	129,500
500 Other Purchased Services	10,800
600 Supplies	140,121
700 Property	10,000
800 Other Objects	6,800
<b>Total Support Services - Instructional Staff</b>	<b>\$3,952,084</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,727,333
200 Personnel Services - Employee Benefits	2,087,822
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
<b>Total Support Services - Administration</b>	<b>\$6,586,831</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,236,291
200 Personnel Services - Employee Benefits	680,202
300 Purchased Professional and Technical Services	400,000
500 Other Purchased Services	300
600 Supplies	15,250
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,334,043</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	648,848
200 Personnel Services - Employee Benefits	431,832
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,800
500 Other Purchased Services	12,000
600 Supplies	93,000
700 Property	30,000
800 Other Objects	4,700
<b>Total Support Services - Business</b>	<b>\$1,235,180</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,747,139
200 Personnel Services - Employee Benefits	2,202,075
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	929,476
500 Other Purchased Services	450,200
600 Supplies	1,539,150
700 Property	70,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	6,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,962,040</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	3,290,764
200 Personnel Services - Employee Benefits	1,874,693
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
<b>Total Student Transportation Services</b>	<b>\$6,410,577</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	860,113
200 Personnel Services - Employee Benefits	563,559
300 Purchased Professional and Technical Services	423,300
400 Purchased Property Services	460,000
500 Other Purchased Services	107,500
600 Supplies	8,100
700 Property	10,000
800 Other Objects	17,500
<b>Total Support Services - Central</b>	<b>\$2,450,072</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	109,761
<b>Total Other Support Services</b>	<b>\$112,761</b>
<b>Total Support Services</b>	<b>\$39,201,282</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	789,913
200 Personnel Services - Employee Benefits	353,038
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
<b>Total Student Activities</b>	<b>\$1,651,956</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	6,615
<b>Total Community Services</b>	<b>\$6,615</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,658,571</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,940,871
900 Other Uses of Funds	8,020,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$12,960,871</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	800,000
<b>Total Budgetary Reserve</b>	<b>\$800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,760,871</b>
<b>TOTAL EXPENDITURES</b>	<b>\$138,120,922</b>



**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$38,350,000</b>	<b>\$40,850,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$38,350,000</b>	<b>\$40,850,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$140,790,000</b>	<b>\$132,770,000</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		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$140,790,000</b>	<b>\$132,770,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$140,790,000</b>	<b>\$132,770,000</b>
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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	10,763,861
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$20,081,575</b>
<b>5900 Budgetary Reserve</b>	<b>800,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,678,563</b>