

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

Joseph Deady

(610)347-0970

Extn :

Contact Person

Telephone

Extension

jdeady@ucfsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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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	\$95401419
Ending Unassigned Fund Balance	\$5341431
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.59%

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 : Unionville-Chadds Ford SD	County : Chester	AUN Number : 124158503
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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 5/17/2022
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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>
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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	12,937	
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	76,618,026	
7000 Revenue from State Sources	17,662,665	
8000 Revenue from Federal Sources	814,839	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$95,095,530</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$104,191,635</u>

LEA : 124158503 Unionville-Chadds Ford SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	72,086,972
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	300,000
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	\$76,618,026
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,764,258
7112 Basic Education Funding-Social Security	1,580,125
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
7340 State Property Tax Reduction Allocation	1,876,394
7505 Ready to Learn Block Grant	127,325
7820 State Share of Retirement Contributions	7,524,945
REVENUE FROM STATE SOURCES	\$17,662,665
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
8517 NCLB, Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	178,402
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$814,839
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,095,530

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:	\$72,102,861		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,372</u>		
Total Approx. Tax Revenue:	\$73,980,233		
Approx. Tax Levy for Tax Rate Calculation:	\$76,019,131		

	Chester	Delaware	Total
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
2021-22 Calculations			
f. 2021-22 Tax Levy	\$58,939,146	\$14,814,077	\$73,753,223
(a * b)			
2022-23 Calculations			
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			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.25000%	97.25000%	97.25000%
k. Tax Levy Needed	\$60,831,983	\$15,187,148	\$76,019,131
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	30.7300	15.9800	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$60,821,678	\$15,181,115	\$76,002,793
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$74,125,421
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$72,086,972
(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:	\$72,102,861		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,372</u>		
Total Approx. Tax Revenue:	\$73,980,233		
Approx. Tax Levy for Tax Rate Calculation:	\$76,019,131		

	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))	0.0000	0.0000	
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)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$9,236.00	\$17,762.00	
Number of Homestead/Farmstead Properties	5372	1177	6549
Median Assessed Value of Homestead Properties			\$252,085

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:	\$72,102,861		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,372</u>		
Total Approx. Tax Revenue:	\$73,980,233		
Approx. Tax Levy for Tax Rate Calculation:	\$76,019,131		

	Chester	Delaware		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,876,394	Lowering RE Tax Rate	\$0	\$1,876,394
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$978			\$978
Amount of Tax Relief from State/Local Sources					\$1,877,372

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Chester	1,979,228,060	30.7300	60,821,678				97.25000%	
Delaware	950,007,224	15.9800	15,181,115				97.25000%	
Totals:	2,929,235,284		76,002,793	-	1,877,372	=	74,125,421 X	97.25000% = 72,086,972
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	1,350,000	1,350,000	
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						1,350,000	1,350,000	
Total Act 511, Current Taxes							1,350,000	
Act 511 Tax Limit -->				4,007,346,553 X		12	48,088,159	
				Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Chester	30.0004	30.7300	2.44%	Yes	3.4%				
	Delaware	15.4600	15.9800	3.37%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	1.000%	100.00%	No	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,680,023
1200 Special Programs - Elementary / Secondary	15,307,385
1300 Vocational Education	918,311
1400 Other Instructional Programs - Elementary / Secondary	380,075
Total Instruction	\$54,285,794
2000 Support Services	
2100 Support Services - Students	4,369,510
2200 Support Services - Instructional Staff	5,423,207
2300 Support Services - Administration	4,541,921
2400 Support Services - Pupil Health	897,038
2500 Support Services - Business	1,055,519
2600 Operation and Maintenance of Plant Services	7,167,292
2700 Student Transportation Services	4,453,201
2800 Support Services - Central	1,352,688
2900 Other Support Services	40,968
Total Support Services	\$29,301,344
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,009,903
3300 Community Services	26,015
Total Operation of Non-Instructional Services	\$2,035,918
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,978,363
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,778,363
Total Estimated Expenditures and Other Financing Uses	\$95,401,419

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,837,048
200 Personnel Services - Employee Benefits	13,338,999
300 Purchased Professional and Technical Services	909,679
400 Purchased Property Services	177,400
500 Other Purchased Services	781,482
600 Supplies	560,447
700 Property	74,968
Total Regular Programs - Elementary / Secondary	\$37,680,023
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,030,247
200 Personnel Services - Employee Benefits	4,410,784
300 Purchased Professional and Technical Services	3,408,504
400 Purchased Property Services	4,000
500 Other Purchased Services	381,600
600 Supplies	72,250
Total Special Programs - Elementary / Secondary	\$15,307,385
1300 <u>Vocational Education</u>	
500 Other Purchased Services	918,311
Total Vocational Education	\$918,311
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,225
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	332,850
Total Other Instructional Programs - Elementary / Secondary	\$380,075
Total Instruction	\$54,285,794
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,583,709
200 Personnel Services - Employee Benefits	1,614,865
300 Purchased Professional and Technical Services	125,836
500 Other Purchased Services	18,700
600 Supplies	25,500
700 Property	900
Total Support Services - Students	\$4,369,510
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,051,496
200 Personnel Services - Employee Benefits	1,511,585
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	35,000
500 Other Purchased Services	168,000
600 Supplies	145,111

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<u>Description</u>	<u>Amount</u>
700 Property	1,388,015
Total Support Services - Instructional Staff	\$5,423,207
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,599,349
200 Personnel Services - Employee Benefits	1,517,796
300 Purchased Professional and Technical Services	274,550
400 Purchased Property Services	15,000
500 Other Purchased Services	63,600
600 Supplies	40,626
800 Other Objects	31,000
Total Support Services - Administration	\$4,541,921
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	547,892
200 Personnel Services - Employee Benefits	300,996
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	\$897,038
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	513,336
200 Personnel Services - Employee Benefits	389,183
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	3,500
Total Support Services - Business	\$1,055,519
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,718,432
200 Personnel Services - Employee Benefits	1,791,749
300 Purchased Professional and Technical Services	135,903
400 Purchased Property Services	374,250
500 Other Purchased Services	505,450
600 Supplies	1,611,508
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$7,167,292
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,081,752
200 Personnel Services - Employee Benefits	1,423,529
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	13,000
500 Other Purchased Services	146,100
600 Supplies	378,820

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Description	Amount
700 Property	390,000
Total Student Transportation Services	\$4,453,201
2800 Support Services - Central	
100 Personnel Services - Salaries	773,248
200 Personnel Services - Employee Benefits	484,340
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	14,500
600 Supplies	16,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,352,688
2900 Other Support Services	
500 Other Purchased Services	40,968
Total Other Support Services	\$40,968
Total Support Services	\$29,301,344
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,102,085
200 Personnel Services - Employee Benefits	599,143
300 Purchased Professional and Technical Services	106,225
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	\$2,009,903
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	8,115
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$26,015
Total Operation of Non-Instructional Services	\$2,035,918
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,228,363
900 Other Uses of Funds	5,750,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,978,363
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 Budgetary Reserve	
800 Other Objects	300,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,778,363
TOTAL EXPENDITURES	\$95,401,419

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$13,000,000	\$13,000,000
TOTAL INDEBTEDNESS	\$91,850,000	\$86,150,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	12,937
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,341,431
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,790,216
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,103,153