

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

5/11/22

Date



Secretary of the Board - Original Signature Required

5/11/22

Date



Chief School Administrator - Original Signature Required

5/11/22

Date

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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

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

20,913,326

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$20,913,326

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

195,203,257

7000 Revenue from State Sources

58,676,563

8000 Revenue from Federal Sources

2,853,768

9000 Other Financing Sources

600,000

Total Estimated Revenues And Other Financing Sources

\$257,333,588

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$278,246,914

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
REVENUE FROM FEDERAL SOURCES	\$2,853,768
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	600,000
OTHER FINANCING SOURCES	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	257,333,588

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$156,048,980	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,904,389</u>	
Total Approx. Tax Revenue:	\$160,953,369	
Approx. Tax Levy for Tax Rate Calculation:	\$167,492,670	

	Chester	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$5,697,963,007	\$5,697,963,007
b. Real Estate Mills	27.7260	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$9,246,479,790	\$9,246,479,790
d. Assessed Value	\$5,865,000,000	\$5,865,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$157,981,722	\$157,981,722
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$157,981,722	\$157,981,722
(f Total * g)		
i. Base Mills Subject to Index	27.7260	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.97800%	95.97800%
k. Tax Levy Needed	\$167,492,670	\$167,492,670
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	28.5580	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$167,492,670	\$167,492,670
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$162,588,281
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$156,048,980
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$156,048,980
Amount of Tax Relief for Homestead Exclusions	<u>\$4,904,389</u>
Total Approx. Tax Revenue:	\$160,953,369
Approx. Tax Levy for Tax Rate Calculation:	\$167,492,670

	Chester	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.6686	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$168,141,339	\$168,141,339
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	\$9,181.00	
Number of Homestead/Farmstead Properties	18742	18742
Median Assessed Value of Homestead Properties		\$188,290

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$156,048,980
Amount of Tax Relief for Homestead Exclusions	<u>\$4,904,389</u>
Total Approx. Tax Revenue:	\$160,953,369
Approx. Tax Levy for Tax Rate Calculation:	\$167,492,670

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,904,389	Lowering RE Tax Rate	\$0		\$4,904,389
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$4,904,389

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	5,865,000,000	28.5580	167,492,670			95.97800%	
Totals:	5,865,000,000		167,492,670	4,904,389 =	162,588,281 X	95.97800% =	156,048,980

	<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>Estimated Revenue</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	\$5.00	\$0.00	210,000
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			210,000
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	21,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			26,250,000
Total Act 511, Current Taxes			26,460,000
Act 511 Tax Limit -->		9,246,479,790 X	12
		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	27.7260	28.5580	3.01%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	112,125,813
1200 Special Programs - Elementary / Secondary	36,902,011
1300 Vocational Education	7,183,549
1400 Other Instructional Programs - Elementary / Secondary	2,855,459
1500 Nonpublic School Programs	14,845
Total Instruction	\$159,081,677
2000 Support Services	
2100 Support Services - Students	11,877,920
2200 Support Services - Instructional Staff	8,030,321
2300 Support Services - Administration	14,119,346
2400 Support Services - Pupil Health	3,515,562
2500 Support Services - Business	2,432,414
2600 Operation and Maintenance of Plant Services	15,696,559
2700 Student Transportation Services	13,285,465
2800 Support Services - Central	5,857,278
2900 Other Support Services	94,000
Total Support Services	\$74,908,865
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,139,714
3300 Community Services	67,075
Total Operation of Non-Instructional Services	\$4,206,789
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	280,000
Total Facilities Acquisition, Construction and Improvement Services	\$280,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,010,000
5200 Interfund Transfers - Out	11,103,425
5900 Budgetary Reserve	3,825,830
Total Other Expenditures and Financing Uses	\$22,939,255
Total Estimated Expenditures and Other Financing Uses	\$261,416,586

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	64,796,244
200 Personnel Services - Employee Benefits	39,752,965
300 Purchased Professional and Technical Services	1,609,700
400 Purchased Property Services	666,052
500 Other Purchased Services	2,539,500
600 Supplies	2,546,776
800 Other Objects	214,576
Total Regular Programs - Elementary / Secondary	\$112,125,813
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,879,807
200 Personnel Services - Employee Benefits	8,862,884
300 Purchased Professional and Technical Services	7,695,954
500 Other Purchased Services	2,988,350
600 Supplies	398,541
700 Property	48,300
800 Other Objects	28,175
Total Special Programs - Elementary / Secondary	\$36,902,011
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,491,747
200 Personnel Services - Employee Benefits	1,528,538
400 Purchased Property Services	7,550
500 Other Purchased Services	2,975,000
600 Supplies	179,674
800 Other Objects	1,040
Total Vocational Education	\$7,183,549
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,362,315
200 Personnel Services - Employee Benefits	588,553
300 Purchased Professional and Technical Services	524,300
400 Purchased Property Services	700
500 Other Purchased Services	337,600
600 Supplies	41,991
Total Other Instructional Programs - Elementary / Secondary	\$2,855,459
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,845
Total Nonpublic School Programs	\$14,845
Total Instruction	\$159,081,677
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,797,485
200 Personnel Services - Employee Benefits	4,548,313
300 Purchased Professional and Technical Services	155,690

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	350
500 Other Purchased Services	33,730
600 Supplies	107,468
800 Other Objects	234,884
Total Support Services - Students	\$11,877,920
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,302,817
200 Personnel Services - Employee Benefits	3,021,560
300 Purchased Professional and Technical Services	463,657
400 Purchased Property Services	8,500
500 Other Purchased Services	113,530
600 Supplies	108,347
800 Other Objects	11,910
Total Support Services - Instructional Staff	\$8,030,321
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,359,071
200 Personnel Services - Employee Benefits	4,800,229
300 Purchased Professional and Technical Services	1,303,263
400 Purchased Property Services	38,750
500 Other Purchased Services	215,300
600 Supplies	181,492
700 Property	5,000
800 Other Objects	216,241
Total Support Services - Administration	\$14,119,346
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,492,333
200 Personnel Services - Employee Benefits	922,593
300 Purchased Professional and Technical Services	1,073,000
500 Other Purchased Services	1,250
600 Supplies	26,386
Total Support Services - Pupil Health	\$3,515,562
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,316,930
200 Personnel Services - Employee Benefits	813,454
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	18,200
500 Other Purchased Services	1,100
600 Supplies	99,500
800 Other Objects	83,230
Total Support Services - Business	\$2,432,414
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,984,516
200 Personnel Services - Employee Benefits	3,988,498
300 Purchased Professional and Technical Services	1,026,081
400 Purchased Property Services	1,893,009

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	422,455
600 Supplies	2,082,000
700 Property	300,000
Total Operation and Maintenance of Plant Services	\$15,696,559
2700 Student Transportation Services	
100 Personnel Services - Salaries	345,308
200 Personnel Services - Employee Benefits	191,588
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	31,500
500 Other Purchased Services	12,563,629
600 Supplies	60,700
700 Property	91,200
800 Other Objects	40
Total Student Transportation Services	\$13,285,465
2800 Support Services - Central	
100 Personnel Services - Salaries	2,425,776
200 Personnel Services - Employee Benefits	1,648,885
300 Purchased Professional and Technical Services	288,795
400 Purchased Property Services	248,915
500 Other Purchased Services	206,650
600 Supplies	1,028,812
800 Other Objects	9,445
Total Support Services - Central	\$5,857,278
2900 Other Support Services	
500 Other Purchased Services	94,000
Total Other Support Services	\$94,000
Total Support Services	\$74,908,865
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,055,305
200 Personnel Services - Employee Benefits	919,930
300 Purchased Professional and Technical Services	345,400
400 Purchased Property Services	86,850
500 Other Purchased Services	391,042
600 Supplies	260,975
700 Property	17,000
800 Other Objects	63,212
Total Student Activities	\$4,139,714
3300 Community Services	
100 Personnel Services - Salaries	46,700
200 Personnel Services - Employee Benefits	19,075
600 Supplies	1,300
Total Community Services	\$67,075
Total Operation of Non-Instructional Services	\$4,206,789

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$280,000
Total Facilities Acquisition, Construction and Improvement Services	\$280,000
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,660,000
900 Other Uses of Funds	5,350,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,010,000
<u>5200 Interfund Transfers - Out</u>	
900 Other Uses of Funds	11,103,425
Total Interfund Transfers - Out	\$11,103,425
<u>5900 Budgetary Reserve</u>	
800 Other Objects	3,825,830
Total Budgetary Reserve	\$3,825,830
Total Other Expenditures and Financing Uses	\$22,939,255
TOTAL EXPENDITURES	\$261,416,586

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	50,000,000	50,000,000
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	27,000,000	27,200,000
Other Capital Projects Fund	94,000,000	65,000,000
Debt Service Fund	10,000,000	2,000,000
Food Service / Cafeteria Operations Fund	1,700,000	1,700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	600,000	600,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$183,323,000	\$146,520,000

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	\$183,323,000	\$146,520,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	70,500,000	65,100,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,000,000	4,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,500,000	17,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$91,000,000	\$86,100,000

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	7,000,000	
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 Debt Service Fund	\$7,000,000	
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	21,600	20,000
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	\$21,600	\$20,000
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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		
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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		
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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		
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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		
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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

Total Permanent Fund		
Total Long-Term Indebtedness	\$98,021,600	\$86,120,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	30,000,000	30,000,000
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	2,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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	\$32,150,000	\$33,150,000
TOTAL INDEBTEDNESS	\$130,171,600	\$119,270,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	16,830,328
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,830,328
5900 Budgetary Reserve	3,825,830
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,656,158