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: 6-22-22
Secretary of the Board - Original Signature Required	Date: 6-22-22
Chief School Administrator - Original Signature Required	Date: 6-22-22
Contact Person: Erik Zebley	Telephone: (610)497-6300 Extension: Extn :1300
Email Address: ezebley@pdsd.org	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Penn-Delco SD	Delaware	125236903

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 x No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	$69339220
Ending Unassigned Fund Balance	$5423195
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.82%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x No

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6-22-22

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 :	County :	AUN Number :
Penn-Delco SD	Delaware	125236903

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
Leon Simon	4/27/22

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for extraordinary, unplanned expense
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.	Unassigned fund balance is reserved as sound financial practice
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed by the Board of School Directors to fund the continued increase in pension costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance supports the technology needs of the school district

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	50,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,586,982	
0840 Assigned Fund Balance	934,270	
0850 Unassigned Fund Balance	5,198,029	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$15,719,281**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	48,060,252	
7000 Revenue from State Sources	18,962,006	
8000 Revenue from Federal Sources	441,858	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$67,464,116**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$83,183,397**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,278,252
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	41,000
6150 Current Act 511 Taxes - Proportional Assessments	3,899,870
6400 Delinquencies on Taxes Levied / Assessed by the LEA	978,530
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	24,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	553,000
6910 Rentals	13,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	32,500
6990 Refunds and Other Miscellaneous Revenue	102,500
REVENUE FROM LOCAL SOURCES	**$48,060,252**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,742,612
7271 Special Education funds for School-Aged Pupils	2,150,353
7311 Pupil Transportation Subsidy	485,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	987,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,697,826
7505 Ready to Learn Block Grant	354,943
7810 State Share of Social Security and Medicare Taxes	1,154,090
7820 State Share of Retirement Contributions	5,319,374
REVENUE FROM STATE SOURCES	**$18,962,006**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	306,056
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,802
8517 NCLB, Title IV - 21St Century Schools	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	**$441,858**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**67,464,116**

Act 1 Index (current): 4.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$42,278,252**
Amount of Tax Relief for Homestead Exclusions	**$1,697,826**
Total Approx. Tax Revenue:	**$43,976,078**
Approx. Tax Levy for Tax Rate Calculation:	**$45,737,672**

		Delaware	**Total**
I.	**2021-22 Data**		
	a. Assessed Value	$2,503,817,622	$2,503,817,622
	b. Real Estate Mills	17.5655	
	2022-23 Data		
	c. 2020 STEB Market Value	$2,062,812,513	$2,062,812,513
	d. Assessed Value	$2,508,524,287	$2,508,524,287
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2021-22 Calculations**		
	f. 2021-22 Tax Levy	$43,980,808	$43,980,808
	(a * b)		
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2021-22 Tax Levy	$43,980,808	$43,980,808
	(f Total * g)		
	i. Base Mills Subject to Index	17.5655	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed	$45,737,672	$45,737,672
	(Approx. Tax Levy * g)		
	l. 2022-23 Real Estate Tax Rate	**18.2329**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$45,737,672	$45,737,672
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$44,039,846
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$42,278,252
	(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$42,278,252**
Amount of Tax Relief for Homestead Exclusions	**$1,697,826**
Total Approx. Tax Revenue:	**$43,976,078**
Approx. Tax Levy for Tax Rate Calculation:	**$45,737,672**

		Delaware	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	18.2856	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$45,869,872	$45,869,872
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$13,267.00	
V.	Number of Homestead/Farmstead Properties	7064	7064
	Median Assessed Value of Homestead Properties		$211,995

Act 1 Index (current): 4.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$42,278,252**
Amount of Tax Relief for Homestead Exclusions	**$1,697,826**
Total Approx. Tax Revenue:	**$43,976,078**
Approx. Tax Levy for Tax Rate Calculation:	**$45,737,672**

	Delaware		**Total**	
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,697,826	Lowering RE Tax Rate	$0	$1,697,826
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,697,826**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Delaware	2,508,524,287	18.2329	45,737,672						96.00000%		
Totals:	**2,508,524,287**		**45,737,672**	-	1,697,826	=	44,039,846	X	96.00000%	=	42,278,252

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,250,000	3,250,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	649,870	649,870
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			**3,899,870**	**3,899,870**
	Total Act 511, Current Taxes				**3,899,870**
		Act 511 Tax Limit	**-->**	**2,062,812,513 X**	**12**	**24,753,750**
				Market Value	**Mills**	**(511 Limit)**

Comparison of Tax Rate Changes to Index

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	Additional Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware	17.5655	18.2329	3.80%	Yes	4.1%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,613,101
1200 Special Programs - Elementary / Secondary	10,933,002
1300 Vocational Education	789,838
1400 Other Instructional Programs - Elementary / Secondary	137,494
1500 Nonpublic School Programs	19,000
1600 Adult Education Programs	2,000
Total Instruction	**$38,494,435**
2000 Support Services	
2100 Support Services - Students	2,784,886
2200 Support Services - Instructional Staff	2,311,284
2300 Support Services - Administration	4,501,269
2400 Support Services - Pupil Health	882,723
2500 Support Services - Business	1,023,005
2600 Operation and Maintenance of Plant Services	5,515,596
2700 Student Transportation Services	4,029,709
2800 Support Services - Central	2,011,233
2900 Other Support Services	44,689
Total Support Services	**$23,104,394**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,228,189
3300 Community Services	261,735
Total Operation of Non-Instructional Services	**$1,489,924**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,850,467
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	**$6,250,467**
Total Estimated Expenditures and Other Financing Uses	**$69,339,220**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,388,977
200 Personnel Services - Employee Benefits	9,082,410
300 Purchased Professional and Technical Services	1,040,600
400 Purchased Property Services	132,065
500 Other Purchased Services	905,700
600 Supplies	1,059,279
800 Other Objects	4,070
Total Regular Programs - Elementary / Secondary	**$26,613,101**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,836,435
200 Personnel Services - Employee Benefits	2,488,495
300 Purchased Professional and Technical Services	2,556,132
400 Purchased Property Services	142,918
500 Other Purchased Services	1,817,372
600 Supplies	91,650
Total Special Programs - Elementary / Secondary	**$10,933,002**
1300 Vocational Education	
500 Other Purchased Services	789,838
Total Vocational Education	**$789,838**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,274
200 Personnel Services - Employee Benefits	14,314
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	2,500
600 Supplies	7,406
Total Other Instructional Programs - Elementary / Secondary	**$137,494**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	19,000
Total Nonpublic School Programs	**$19,000**
1600 Adult Education Programs	
500 Other Purchased Services	500
600 Supplies	1,500
Total Adult Education Programs	**$2,000**
Total Instruction	**$38,494,435**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,534,190
200 Personnel Services - Employee Benefits	1,059,771
300 Purchased Professional and Technical Services	160,650
400 Purchased Property Services	825
500 Other Purchased Services	1,900

Description	Amount
600 Supplies	24,850
800 Other Objects	2,700
Total Support Services - Students	**$2,784,886**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,213,029
200 Personnel Services - Employee Benefits	922,303
300 Purchased Professional and Technical Services	68,100
500 Other Purchased Services	21,636
600 Supplies	80,116
800 Other Objects	6,100
Total Support Services - Instructional Staff	**$2,311,284**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,403,012
200 Personnel Services - Employee Benefits	1,502,719
300 Purchased Professional and Technical Services	371,500
500 Other Purchased Services	96,668
600 Supplies	73,960
800 Other Objects	53,410
Total Support Services - Administration	**$4,501,269**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	452,791
200 Personnel Services - Employee Benefits	295,897
300 Purchased Professional and Technical Services	114,525
400 Purchased Property Services	150
500 Other Purchased Services	1,200
600 Supplies	18,160
Total Support Services - Pupil Health	**$882,723**
2500 Support Services - Business	
100 Personnel Services - Salaries	576,450
200 Personnel Services - Employee Benefits	396,555
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	24,800
500 Other Purchased Services	1,500
600 Supplies	7,200
800 Other Objects	9,000
Total Support Services - Business	**$1,023,005**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,022,993
200 Personnel Services - Employee Benefits	1,338,493
300 Purchased Professional and Technical Services	147,000
400 Purchased Property Services	404,900
500 Other Purchased Services	341,290
600 Supplies	1,250,220
700 Property	10,000
800 Other Objects	700

Description	Amount
Total Operation and Maintenance of Plant Services	**$5,515,596**
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,074,320
200 Personnel Services - Employee Benefits	961,644
400 Purchased Property Services	376,500
500 Other Purchased Services	204,000
600 Supplies	411,225
800 Other Objects	2,020
Total Student Transportation Services	**$4,029,709**
2800 Support Services - Central	
100 Personnel Services - Salaries	855,488
200 Personnel Services - Employee Benefits	604,765
300 Purchased Professional and Technical Services	279,250
400 Purchased Property Services	55,130
500 Other Purchased Services	10,750
600 Supplies	133,000
700 Property	65,000
800 Other Objects	7,850
Total Support Services - Central	**$2,011,233**
2900 Other Support Services	
500 Other Purchased Services	44,689
Total Other Support Services	**$44,689**
Total Support Services	**$23,104,394**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	652,325
200 Personnel Services - Employee Benefits	283,195
300 Purchased Professional and Technical Services	152,375
400 Purchased Property Services	9,800
500 Other Purchased Services	23,250
600 Supplies	75,844
800 Other Objects	31,400
Total Student Activities	**$1,228,189**
3300 Community Services	
100 Personnel Services - Salaries	70,000
200 Personnel Services - Employee Benefits	31,005
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	37,000
500 Other Purchased Services	96,000
600 Supplies	21,730
Total Community Services	**$261,735**
Total Operation of Non-Instructional Services	**$1,489,924**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,620,467
900 Other Uses of Funds	3,230,000
Total Debt Service / Other Expenditures and Financing Uses	**$5,850,467**
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	**$400,000**
Total Other Expenditures and Financing Uses	**$6,250,467**
TOTAL EXPENDITURES	**$69,339,220**

Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	8,500,000	8,500,000
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	600,000	600,000
Other Capital Projects Fund	9,000,000	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	15,000	15,000
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$18,315,000**	**$10,315,000**

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	**$18,315,000**	**$10,315,000**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	86,000,000	84,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	125,000	125,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,735,000	1,745,000
0599 Other Noncurrent Liabilities	2,350,000	2,350,000
Total General Fund	**$90,210,000**	**$88,220,000**
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		

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	**$90,210,000**	**$88,220,000**

Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund	8,500,000	8,500,000
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	100,000	50,000
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	**$8,600,000**	**$8,550,000**
TOTAL INDEBTEDNESS	**$98,810,000**	**$96,770,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,586,982
0840 Assigned Fund Balance	834,000
0850 Unassigned Fund Balance	5,423,195
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$13,844,177**
5900 Budgetary Reserve	**400,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$14,294,177**