

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/14/2022



President of the Board - Original Signature Required

Date

2/14/22



Secretary of the Board - Original Signature Required

Date

2/14/22



Chief School Administrator - Original Signature Required

Date

2/15/2022

Penny L Shaffer

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Extension

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Email Address

<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.	To cover unpredictable changes in the cost of goods and services (less than 1 % of 2022-23 budgeted 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.	Less than 8% of 2022-23 budgeted expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,218,908	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,218,908</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	73,523,362	
7000 Revenue from State Sources	19,098,366	
8000 Revenue from Federal Sources	1,358,076	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$93,979,804</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$101,198,712</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,837,823
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6150 Current Act 511 Taxes - Proportional Assessments	5,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,352,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	71,039
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$73,523,362
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,951,408
7112 Basic Education Funding-Social Security	1,319,208
7271 Special Education funds for School-Aged Pupils	1,941,234
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	502,609
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,476,813
7505 Ready to Learn Block Grant	400,617
7820 State Share of Retirement Contributions	6,126,477
REVENUE FROM STATE SOURCES	\$19,098,366
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	655,704
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	94,673
8516 Title III - Language Instruction for English Learners and Immigrant Students	124,872
8517 Title IV - 21st Century Schools	48,264
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	350,586
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	68,977

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,358,076
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,979,804

Act 1 Index (current): 3.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$64,837,823	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,476,813</u>	
Total Approx. Tax Revenue:		\$66,314,636	
Approx. Tax Levy for Tax Rate Calculation:		\$68,719,831	
		Chester	Total
2021-22 Data			
a. Assessed Value		\$2,063,744,398	\$2,063,744,398
b. Real Estate Mills		31.8707	
I. 2022-23 Data			
c. 2020 STEB Market Value		\$3,270,577,207	\$3,270,577,207
d. Assessed Value		\$2,113,500,400	\$2,113,500,400
e. Assessed Value of New Constr/ Renov		\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy		\$65,772,979	\$65,772,979
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy		\$65,772,979	\$65,772,979
(f Total * g)			
i. Base Mills Subject to Index		31.8707	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.42313%	96.42313%
k. Tax Levy Needed		\$68,719,831	\$68,719,831
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate		32.5147	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$68,719,831	\$68,719,831
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$67,243,018
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$64,837,823
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,837,823
Amount of Tax Relief for Homestead Exclusions	<u>\$1,476,813</u>
Total Approx. Tax Revenue:	\$66,314,636
Approx. Tax Levy for Tax Rate Calculation:	\$68,719,831

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.9543	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$69,648,926	\$69,648,926
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,837,823
Amount of Tax Relief for Homestead Exclusions	<u>\$1,476,813</u>
Total Approx. Tax Revenue:	\$66,314,636
Approx. Tax Levy for Tax Rate Calculation:	\$68,719,831
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,476,813	Lowering RE Tax Rate	\$0	\$1,476,813
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,476,813

<u>CODE</u>								
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	2,113,500,400	32.5147	68,719,831				96.42313%	
Totals:	2,113,500,400		68,719,831	-	1,476,813	=	67,243,018	X 96.42313% = 64,837,823
				<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			0.500%	0.000%		4,750,000	4,750,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,000,000	1,000,000
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							5,750,000	5,750,000
Total Act 511, Current Taxes								5,750,000
Act 511 Tax Limit -->					3,270,577,207	X	12	39,246,926
					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	31.8707	32.5147	2.03%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		38,813,597
1200 Special Programs - Elementary / Secondary		12,590,495
1300 Vocational Education		1,890,750
1400 Other Instructional Programs - Elementary / Secondary		219,683
Total Instruction		\$53,514,525
2000 Support Services		
2100 Support Services - Students		3,412,948
2200 Support Services - Instructional Staff		3,325,247
2300 Support Services - Administration		5,191,016
2400 Support Services - Pupil Health		1,045,263
2500 Support Services - Business		1,270,430
2600 Operation and Maintenance of Plant Services		7,626,723
2700 Student Transportation Services		5,740,230
2800 Support Services - Central		3,003,885
2900 Other Support Services		37,551
Total Support Services		\$30,653,293
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,512,185
Total Operation of Non-Instructional Services		\$1,512,185
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		200,000
Total Facilities Acquisition, Construction and Improvement Services		\$200,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		7,509,801
5200 Interfund Transfers - Out		500,000
5900 Budgetary Reserve		90,000
Total Other Expenditures and Financing Uses		\$8,099,801
Total Estimated Expenditures and Other Financing Uses		\$93,979,804

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		20,494,179
200 Personnel Services - Employee Benefits		14,067,651
300 Purchased Professional and Technical Services		49,013
400 Purchased Property Services		3,500
500 Other Purchased Services		3,729,000
600 Supplies		440,754
700 Property		29,500
Total Regular Programs - Elementary / Secondary		\$38,813,597
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,611,224
200 Personnel Services - Employee Benefits		1,756,630
300 Purchased Professional and Technical Services		5,417,165
400 Purchased Property Services		2,000
500 Other Purchased Services		2,731,977
600 Supplies		46,999
700 Property		20,000
800 Other Objects		4,500
Total Special Programs - Elementary / Secondary		\$12,590,495
1300 <u>Vocational Education</u>		
500 Other Purchased Services		1,890,750
Total Vocational Education		\$1,890,750
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
300 Purchased Professional and Technical Services		62,753
400 Purchased Property Services		156,930
Total Other Instructional Programs - Elementary / Secondary		\$219,683
Total Instruction		\$53,514,525
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,765,308
200 Personnel Services - Employee Benefits		1,173,613
300 Purchased Professional and Technical Services		453,177
500 Other Purchased Services		5,100
600 Supplies		14,000
700 Property		1,000
800 Other Objects		750
Total Support Services - Students		\$3,412,948
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		1,555,895
200 Personnel Services - Employee Benefits		1,009,801
300 Purchased Professional and Technical Services		82,846
400 Purchased Property Services		3,800
500 Other Purchased Services		19,950

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Description	Amount
600 Supplies	642,155
700 Property	6,800
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,325,247
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,762,696
200 Personnel Services - Employee Benefits	1,719,095
300 Purchased Professional and Technical Services	371,350
500 Other Purchased Services	195,325
600 Supplies	67,850
700 Property	9,000
800 Other Objects	65,700
Total Support Services - Administration	\$5,191,016
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	583,476
200 Personnel Services - Employee Benefits	393,927
300 Purchased Professional and Technical Services	12,860
500 Other Purchased Services	27,800
600 Supplies	27,200
Total Support Services - Pupil Health	\$1,045,263
2500 Support Services - Business	
100 Personnel Services - Salaries	711,226
200 Personnel Services - Employee Benefits	384,057
300 Purchased Professional and Technical Services	60,522
500 Other Purchased Services	9,250
600 Supplies	13,000
800 Other Objects	92,375
Total Support Services - Business	\$1,270,430
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,322,965
200 Personnel Services - Employee Benefits	1,848,842
300 Purchased Professional and Technical Services	181,500
400 Purchased Property Services	1,195,407
500 Other Purchased Services	288,439
600 Supplies	1,609,070
700 Property	154,000
800 Other Objects	26,500
Total Operation and Maintenance of Plant Services	\$7,626,723
2700 Student Transportation Services	
100 Personnel Services - Salaries	147,300
200 Personnel Services - Employee Benefits	109,530
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	5,418,005
600 Supplies	34,395

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Description	Amount
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,740,230
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,000,685
200 Personnel Services - Employee Benefits	684,297
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	170,499
600 Supplies	408,528
700 Property	546,376
800 Other Objects	3,500
Total Support Services - Central	\$3,003,885
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$30,653,293
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	795,340
200 Personnel Services - Employee Benefits	311,389
300 Purchased Professional and Technical Services	108,500
400 Purchased Property Services	1,000
500 Other Purchased Services	144,964
600 Supplies	93,595
700 Property	19,111
800 Other Objects	38,286
Total Student Activities	\$1,512,185
Total Operation of Non-Instructional Services	\$1,512,185
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	783,801
900 Other Uses of Funds	6,726,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,509,801
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	90,000
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$8,099,801
TOTAL EXPENDITURES	\$93,979,804

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	18,200,000	18,200,000
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	18,000,000	18,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	930,000	930,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,300,000	5,300,000
Private Purpose Trust Fund	228,000	228,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,500	75,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$42,733,500	\$42,733,500

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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$42,733,500	\$42,733,500

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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	34,356,650	26,852,993
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,338,771	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,513,000	19,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$54,208,421	\$47,252,993
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	7,000	7,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	187,000	190,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$194,000	\$197,500
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$54,402,421	\$47,450,493

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$54,402,421	\$47,450,493

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,218,908
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,218,908
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,308,908