

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022



President of the Board - Original Signature Required

Date

6/14/22



Secretary of the Board - Original Signature Required

Date

6/14/22



Chief School Administrator - Original Signature Required

Date

6/15/22

Anthony R Testa

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chichester SD	COUNTY : Delaware	AUN : 125231303
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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 ☐

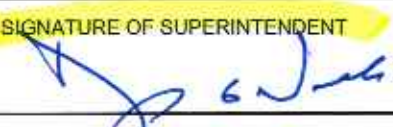
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$89951741
Ending Unassigned Fund Balance	\$6076231
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.75%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/22
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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 : Chichester SD	County : Delaware	AUN Number : 125231303
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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 04/19/2022
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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>
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.	0850 Estimated Ending Unassigned Fund Balance within allowable limit
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	0840 Assigned Fund Balance represents Debt/Capital and Bus Lease assignments

<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	100,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,191,342	
0850 Unassigned Fund Balance	6,619,187	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,810,529</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	53,281,407	
7000 Revenue from State Sources	29,087,612	
8000 Revenue from Federal Sources	2,701,654	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$85,070,673</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$98,881,202</u>

LEA : 125231303 Chichester SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,908,239
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	208,200
6150 Current Act 511 Taxes - Proportional Assessments	619,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,160,777
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	859,392
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	380,799
REVENUE FROM LOCAL SOURCES	\$53,281,407
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,238,855
7112 Basic Education Funding-Social Security	1,324,649
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,754,140
7311 Pupil Transportation Subsidy	597,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	157,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,996,227
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,500
7340 State Property Tax Reduction Allocation	2,266,174
7505 Ready to Learn Block Grant	541,395
7820 State Share of Retirement Contributions	7,107,172
REVENUE FROM STATE SOURCES	\$29,087,612
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,085,785
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,027
8517 NCLB, Title IV - 21St Century Schools	71,921
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	491,036
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	734,885

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	178,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,701,654
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,070,673

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,908,239	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,266,174</u>	
Total Approx. Tax Revenue:	\$51,174,413	
Approx. Tax Levy for Tax Rate Calculation:	\$54,020,924	
	Delaware	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$2,069,741,314	\$2,069,741,314
b. Real Estate Mills	25.3404	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,692,569,315	\$1,692,569,315
d. Assessed Value	\$2,067,715,343	\$2,067,715,343
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$52,448,073	\$52,448,073
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$52,448,073	\$52,448,073
(f Total * g)		
i. Base Mills Subject to Index	25.3404	
(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	94.50000%	94.50000%
k. Tax Levy Needed	\$54,020,924	\$54,020,924
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.1259	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,020,924	\$54,020,924
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,754,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,908,239
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,908,239	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,266,174</u>	
Total Approx. Tax Revenue:	\$51,174,413	
Approx. Tax Levy for Tax Rate Calculation:	\$54,020,924	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.5060	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,806,863	\$54,806,863
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	\$17,400.00	
Number of Homestead/Farmstead Properties	5002	5002
Median Assessed Value of Homestead Properties		\$176,380

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,908,239
Amount of Tax Relief for Homestead Exclusions	<u>\$2,266,174</u>
Total Approx. Tax Revenue:	\$51,174,413
Approx. Tax Levy for Tax Rate Calculation:	\$54,020,924
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,266,174	Lowering RE Tax Rate	\$0	\$2,266,174
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,266,174

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>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>				<u>Percent Collected</u>		
Delaware	2,067,715,343	26.1259	54,020,924				94.50000%		
Totals:		2,067,715,343	54,020,924	-	2,266,174	=	51,754,750	X	94.50000% = 48,908,239
				<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			0.500%		0.000%	619,000	619,000	
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							619,000	619,000	
Total Act 511, Current Taxes								619,000	
Act 511 Tax Limit -->				1,692,569,315		X	12	20,310,832	
				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>									
	Delaware	25.3404	26.1259	3.10%	Yes	4.6%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,809,848
1200 Special Programs - Elementary / Secondary	16,538,771
1300 Vocational Education	881,500
1400 Other Instructional Programs - Elementary / Secondary	2,832,468
Total Instruction	\$54,062,587
2000 Support Services	
2100 Support Services - Students	4,642,115
2200 Support Services - Instructional Staff	1,671,752
2300 Support Services - Administration	4,289,793
2400 Support Services - Pupil Health	739,757
2500 Support Services - Business	942,222
2600 Operation and Maintenance of Plant Services	6,489,911
2700 Student Transportation Services	4,486,845
2800 Support Services - Central	2,981,380
2900 Other Support Services	47,780
Total Support Services	\$26,291,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,434,887
3300 Community Services	217,124
Total Operation of Non-Instructional Services	\$1,652,011
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,945,588
Total Other Expenditures and Financing Uses	\$7,945,588
Total Estimated Expenditures and Other Financing Uses	\$89,951,741

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,004,365
200 Personnel Services - Employee Benefits	11,378,574
300 Purchased Professional and Technical Services	751,440
400 Purchased Property Services	1,358,902
500 Other Purchased Services	2,522,850
600 Supplies	776,842
700 Property	16,000
800 Other Objects	875
Total Regular Programs - Elementary / Secondary	\$33,809,848
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,812,591
200 Personnel Services - Employee Benefits	3,409,094
300 Purchased Professional and Technical Services	4,749,509
400 Purchased Property Services	318,096
500 Other Purchased Services	3,039,113
600 Supplies	210,368
Total Special Programs - Elementary / Secondary	\$16,538,771
1300 <u>Vocational Education</u>	
500 Other Purchased Services	881,500
Total Vocational Education	\$881,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,183,649
200 Personnel Services - Employee Benefits	695,319
500 Other Purchased Services	63,500
600 Supplies	890,000
Total Other Instructional Programs - Elementary / Secondary	\$2,832,468
Total Instruction	\$54,062,587
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,692,726
200 Personnel Services - Employee Benefits	1,785,195
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	26,001
500 Other Purchased Services	8,448
600 Supplies	45,220
800 Other Objects	6,525
Total Support Services - Students	\$4,642,115
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	747,710
200 Personnel Services - Employee Benefits	628,120
300 Purchased Professional and Technical Services	162,665
400 Purchased Property Services	6,378

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,800
600 Supplies	107,079
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$1,671,752
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,180,000
200 Personnel Services - Employee Benefits	1,379,978
300 Purchased Professional and Technical Services	495,400
400 Purchased Property Services	13,195
500 Other Purchased Services	129,912
600 Supplies	46,450
800 Other Objects	44,858
Total Support Services - Administration	\$4,289,793
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	360,135
200 Personnel Services - Employee Benefits	255,537
300 Purchased Professional and Technical Services	103,200
400 Purchased Property Services	1,185
600 Supplies	19,700
Total Support Services - Pupil Health	\$739,757
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	490,517
200 Personnel Services - Employee Benefits	363,813
300 Purchased Professional and Technical Services	44,200
400 Purchased Property Services	6,817
500 Other Purchased Services	11,365
600 Supplies	2,750
800 Other Objects	22,760
Total Support Services - Business	\$942,222
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,136,155
200 Personnel Services - Employee Benefits	1,484,169
300 Purchased Professional and Technical Services	281,932
400 Purchased Property Services	903,316
500 Other Purchased Services	352,940
600 Supplies	1,254,378
700 Property	75,460
800 Other Objects	1,561
Total Operation and Maintenance of Plant Services	\$6,489,911
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,881,329
200 Personnel Services - Employee Benefits	1,480,049
300 Purchased Professional and Technical Services	13,210
400 Purchased Property Services	494,595
500 Other Purchased Services	227,125

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<u>Description</u>	<u>Amount</u>
600 Supplies	380,772
700 Property	9,565
800 Other Objects	200
Total Student Transportation Services	\$4,486,845
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	967,924
200 Personnel Services - Employee Benefits	705,253
300 Purchased Professional and Technical Services	199,009
400 Purchased Property Services	441,390
500 Other Purchased Services	106,960
600 Supplies	508,419
700 Property	50,000
800 Other Objects	2,425
Total Support Services - Central	\$2,981,380
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	12,080
200 Personnel Services - Employee Benefits	924
500 Other Purchased Services	34,776
Total Other Support Services	\$47,780
Total Support Services	\$26,291,555
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	780,158
200 Personnel Services - Employee Benefits	353,604
300 Purchased Professional and Technical Services	97,050
400 Purchased Property Services	25,000
500 Other Purchased Services	25,325
600 Supplies	110,250
700 Property	23,500
800 Other Objects	20,000
Total Student Activities	\$1,434,887
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,724
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	30,900
600 Supplies	500
Total Community Services	\$217,124
Total Operation of Non-Instructional Services	\$1,652,011
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,481,619
900 Other Uses of Funds	4,463,969

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$7,945,588
Total Other Expenditures and Financing Uses	\$7,945,588
TOTAL EXPENDITURES	\$89,951,741

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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	13,269,703	8,278,577
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	290,000	200,000
Other Capital Projects Fund	21,000,000	1,750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	875,000	875,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$35,534,703	\$11,203,577

<u>Long-Term Investments</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		

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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		
TOTAL CASH AND INVESTMENTS	\$35,534,703	\$11,203,577

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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	47,866,750	43,402,781
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,262,146	645,146
0540 Accumulated Compensated Absences	1,110,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$50,238,896	\$45,047,927
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		

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<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		

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<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	\$50,238,896	\$45,047,927

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,000,000	5,000,000
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		
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	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$55,238,896	\$50,047,927

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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,853,230
0850 Unassigned Fund Balance	6,076,231
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,929,461
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,029,461