

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

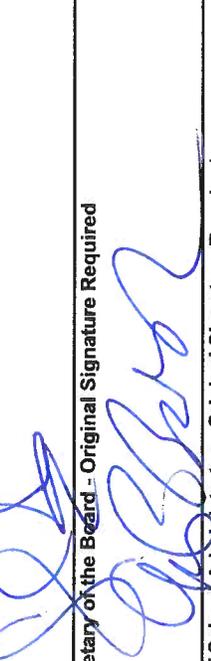
Date of Adoption of the General Fund Budget: 06/23/2022

President of the Board - Original Signature Required



6-23-22
Date

Secretary of the Board - Original Signature Required



6/23/22
Date

Chief School Administrator - Original Signature Required

6/23/22
Date

Debbie Mosloskie

(610)938-6038 Extn :

Contact Person

Telephone

Extension

debbie.mosloskie@ssdcougars.org

Email Address

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**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

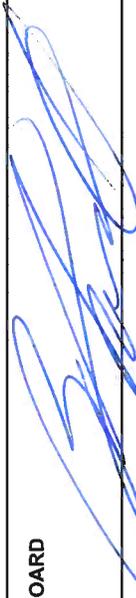
24 PS 6-687(a)(1)

(03/2006)

School District Name : Springfield SD	County : Delaware	AUN Number : 125238502
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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 4-28-2022
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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.	The unassigned fund balance is below the PDE maximum allowed.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for the employer healthcare stabilization.

<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	3,155,525
0850 Unassigned Fund Balance	2,430,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,585,525</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	66,675,419
7000 Revenue from State Sources	15,950,050
8000 Revenue from Federal Sources	1,779,422
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$84,404,891</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$89,990,416</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	63,199,420
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	60,180
6114 Payments in Lieu of Current Taxes - State / Local	48,899
6150 Current Act 511 Taxes - Proportional Assessments	1,697,320
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,005,000
6500 Earnings on Investments	181,500
6700 Revenues from LEA Activities	33,500
6910 Rentals	27,500
6940 Tuition from Patrons	13,300
6990 Refunds and Other Miscellaneous Revenue	258,800

REVENUE FROM LOCAL SOURCES \$66,675,419

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,419,327
7112 Basic Education Funding-Social Security	1,333,739
7160 Tuition for Orphans Subsidy	12,750
7271 Special Education funds for School-Aged Pupils	1,902,282
7311 Pupil Transportation Subsidy	522,728
7312 Nonpublic and Charter School Pupil Transportation Subsidy	148,151
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	535,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,170
7340 State Property Tax Reduction Allocation	1,536,805
7505 Ready to Learn Block Grant	239,989
7820 State Share of Retirement Contributions	6,214,000

REVENUE FROM STATE SOURCES \$15,950,050

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	765,321
8513 IDEA, Section 619	4,431
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,715
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,552
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	16,935
8517 NCLB, Title IV - 21st Century Schools	10,391

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	744,077
REVENUE FROM FEDERAL SOURCES	\$1,779,422
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,404,891

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,199,420
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,805</u>
Total Approx. Tax Revenue:	\$64,736,225
Approx. Tax Levy for Tax Rate Calculation:	\$66,268,204

Delaware

Total

2021-22 Data		
a. Assessed Value	\$3,194,574,172	\$3,194,574,172
b. Real Estate Mills	19.8495	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,746,671,477	\$2,746,671,477
d. Assessed Value	\$3,242,861,762	\$3,242,861,762
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$63,410,700	\$63,410,700
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$63,410,700	\$63,410,700
(f Total * g)		
i. Base Mills Subject to Index	19.8495	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.633333%	97.633333%
k. Tax Levy Needed	\$66,268,204	\$66,268,204
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	20.4351	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$66,268,204	\$66,268,204
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$64,731,399
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$63,199,420
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,199,420
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,805</u>
Total Approx. Tax Revenue:	\$64,736,225
Approx. Tax Levy for Tax Rate Calculation:	\$66,268,204

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.6236	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$66,879,484	\$66,879,484
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	\$11,201.00	
Number of Homestead/Farmstead Properties	6714	6714
Median Assessed Value of Homestead Properties		\$279,880

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$63,199,420
Amount of Tax Relief for Homestead Exclusions	<u>\$1,536,805</u>
Total Approx. Tax Revenue:	\$64,736,225
Approx. Tax Levy for Tax Rate Calculation:	\$66,268,204

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,536,805	Lowering RE Tax Rate	\$0		\$1,536,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,536,805

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>
Delaware	3,242,861,762	20.4351	66,268,204			97.633333%	
Totals:	3,242,861,762		66,268,204	- 1,536,805	= 64,731,399	X 97.633333%	= 63,199,420

	<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>
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	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</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%	829,300	829,300
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	0.0100	0.000	868,020	868,020
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 1,697,320 1,697,320

Total Act 511, Current Taxes 1,697,320

Act 511 Tax Limit -->	2,746,671,477	X	12	32,960,058
	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	19.8495	20.4351	2.96%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,826,346
1200 Special Programs - Elementary / Secondary	13,475,834
1300 Vocational Education	778,754
1400 Other Instructional Programs - Elementary / Secondary	257,151
1500 Nonpublic School Programs	6,817
1600 Adult Education Programs	603,809
1700 Higher Education Programs for Secondary Students	15,000
Total Instruction	\$49,963,711
2000 Support Services	
2100 Support Services - Students	4,025,630
2200 Support Services - Instructional Staff	1,430,364
2300 Support Services - Administration	4,644,215
2400 Support Services - Pupil Health	950,192
2500 Support Services - Business	841,036
2600 Operation and Maintenance of Plant Services	5,255,560
2700 Student Transportation Services	3,402,719
2800 Support Services - Central	2,715,065
2900 Other Support Services	65,923
Total Support Services	\$23,330,704
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,890,934
3300 Community Services	57,500
Total Operation of Non-Instructional Services	\$1,948,434
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,789,884
Total Other Expenditures and Financing Uses	\$9,789,884
Total Estimated Expenditures and Other Financing Uses	\$85,032,733

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,904,734
200 Personnel Services - Employee Benefits	12,951,701
300 Purchased Professional and Technical Services	703,864
400 Purchased Property Services	87,857
500 Other Purchased Services	492,063
600 Supplies	683,077
800 Other Objects	3,050
Total Regular Programs - Elementary / Secondary	\$34,826,346
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,734,056
200 Personnel Services - Employee Benefits	3,346,661
300 Purchased Professional and Technical Services	2,864,881
400 Purchased Property Services	1,200
500 Other Purchased Services	2,441,306
600 Supplies	86,780
800 Other Objects	950
Total Special Programs - Elementary / Secondary	\$13,475,834
1300 <u>Vocational Education</u>	
500 Other Purchased Services	778,754
Total Vocational Education	\$778,754
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	179,159
200 Personnel Services - Employee Benefits	77,992
Total Other Instructional Programs - Elementary / Secondary	\$257,151
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,817
Total Nonpublic School Programs	\$6,817
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	603,809
Total Adult Education Programs	\$603,809
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$49,963,711
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,239,790
200 Personnel Services - Employee Benefits	1,495,316
300 Purchased Professional and Technical Services	256,850
400 Purchased Property Services	2,595

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,479
600 Supplies	27,300
800 Other Objects	300
Total Support Services - Students	\$4,025,630
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	662,536
200 Personnel Services - Employee Benefits	539,384
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	11,144
500 Other Purchased Services	250
600 Supplies	194,950
700 Property	1,500
800 Other Objects	7,600
Total Support Services - Instructional Staff	\$1,430,364
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,253,641
200 Personnel Services - Employee Benefits	1,364,961
300 Purchased Professional and Technical Services	613,500
400 Purchased Property Services	8,372
500 Other Purchased Services	261,399
600 Supplies	134,142
800 Other Objects	8,200
Total Support Services - Administration	\$4,644,215
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	545,018
200 Personnel Services - Employee Benefits	353,684
300 Purchased Professional and Technical Services	43,450
400 Purchased Property Services	200
500 Other Purchased Services	440
600 Supplies	7,400
Total Support Services - Pupil Health	\$950,192
2500 Support Services - Business	
100 Personnel Services - Salaries	536,858
200 Personnel Services - Employee Benefits	281,478
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	7,100
500 Other Purchased Services	5,000
600 Supplies	7,350
800 Other Objects	2,500
Total Support Services - Business	\$841,036
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,006,354
200 Personnel Services - Employee Benefits	1,580,006
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	490,550

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	121,700
600 Supplies	988,950
700 Property	50,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,255,560
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,213,900
600 Supplies	188,819
Total Student Transportation Services	\$3,402,719
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	954,953
200 Personnel Services - Employee Benefits	638,995
300 Purchased Professional and Technical Services	64,450
400 Purchased Property Services	638,427
500 Other Purchased Services	4,050
600 Supplies	378,590
800 Other Objects	35,600
Total Support Services - Central	\$2,715,065
2900 <u>Other Support Services</u>	
400 Purchased Property Services	6,566
500 Other Purchased Services	59,357
Total Other Support Services	\$65,923
Total Support Services	\$23,330,704
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,081,299
200 Personnel Services - Employee Benefits	490,685
300 Purchased Professional and Technical Services	117,200
400 Purchased Property Services	27,100
500 Other Purchased Services	86,900
600 Supplies	76,000
800 Other Objects	11,750
Total Student Activities	\$1,890,934
3300 <u>Community Services</u>	
500 Other Purchased Services	57,500
Total Community Services	\$57,500
Total Operation of Non-Instructional Services	\$1,948,434
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,767,229
900 Other Uses of Funds	5,022,655

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,789,884
Total Other Expenditures and Financing Uses	\$9,789,884
TOTAL EXPENDITURES	\$85,032,733

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,930,795	3,800,000
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	7,050,000	6,900,000
Other Capital Projects Fund	15,750,000	6,800,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,010	305,000
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 Cash and Short-Term Investments	\$25,130,805	\$17,805,000

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	\$25,130,805	\$17,805,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	128,940,000	124,010,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	558,963	555,450
0540 Accumulated Compensated Absences	612,783	564,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,859,408	4,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$134,971,154	\$130,029,450

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>
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- 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		
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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		
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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		
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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		
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Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

<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	\$134,971,154	\$130,029,450

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$134,971,154	\$130,029,450
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,155,525
0850 Unassigned Fund Balance	1,802,158
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,957,683

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,957,683
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