

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

6/20/2022
Date


Secretary of the Board - Original Signature Required

6/20/2022
Date


Chief School Administrator - Original Signature Required

6.20.22
Date

Joseph Deady
Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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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	\$95401419
Ending Unassigned Fund Balance	\$5341431
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.59%

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 6.20.22
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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 : Unionville-Chaddis Ford SD	County : Chester	AUN Number : 124158503
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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 5/17/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve of \$300,000 is included to offset any potential reduction in revenue or unanticipated expenditures that occur throughout the year.
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.	This represents approximately 6% of budgeted expenditures and is a reserve against financial calamity such as a reduction in revenue
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 is for employee severance and retirement obligations.

<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	12,937
0830 Committed Fund Balance	436,416
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,210,904
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,096,105</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	76,618,026
7000 Revenue from State Sources	17,662,665
8000 Revenue from Federal Sources	814,839
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$95,095,530</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$104,191,635</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	72,086,972
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	240,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$76,618,026
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,764,258
7112 Basic Education Funding-Social Security	1,580,125
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,812,921
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,876,394
7505 Ready to Learn Block Grant	127,325
7820 State Share of Retirement Contributions	7,524,945
REVENUE FROM STATE SOURCES	\$17,662,665
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,900
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	178,402
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$814,839
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,095,530

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$72,102,861		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,372</u>		
Total Approx. Tax Revenue:	\$73,980,233		
Approx. Tax Levy for Tax Rate Calculation:	\$76,019,131		

	Chester	Delaware	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$1,967,261,230	\$958,219,751	\$2,925,480,981
b. Real Estate Mills	29.9600	15.4600	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$3,206,756,654	\$800,589,899	\$4,007,346,553
d. Assessed Value	\$1,979,228,060	\$950,007,224	\$2,929,235,284
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$58,939,146	\$14,814,077	\$73,753,223
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	80.02194%	19.97806%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$59,018,760	\$14,734,463	\$73,753,223
(f Total * g)			
i. Base Mills Subject to Index	30.0004	15.4600	
(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	97.25000%	97.25000%	97.25000%
k. Tax Levy Needed	\$60,831,983	\$15,187,148	\$76,019,131
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	30.7300	15.9800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$60,821,678	\$15,181,115	\$76,002,793
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$74,125,421
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$72,086,972
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$72,102,861

Amount of Tax Relief for Homestead Exclusions

\$1,877,372

Total Approx. Tax Revenue:

\$73,980,233

Approx. Tax Levy for Tax Rate Calculation:

\$76,019,131

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	31.0204	15.9856	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,396,446	\$15,186,435	\$76,582,881
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,236.00	\$17,762.00	
Number of Homestead/Farmstead Properties	5372	1177	6549
Median Assessed Value of Homestead Properties			\$252,085

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$72,102,861		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,877,372</u>		
Total Approx. Tax Revenue:	\$73,980,233		
Approx. Tax Levy for Tax Rate Calculation:	\$76,019,131		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,876,394	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$978		\$978
Amount of Tax Relief from State/Local Sources				\$1,877,372

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	1,979,228,060	30.7300	60,821,678			97.25000%	
Delaware	950,007,224	15.9800	15,181,115			97.25000%	
Totals:	2,929,235,284		76,002,793	- 1,877,372 =	74,125,421 X	97.25000% =	72,086,972

	<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
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,350,000
Total Act 511, Current Taxes			1,350,000
Act 511 Tax Limit -->		4,007,346,553 X	12
		Market Value	Mills
			48,088,159
			(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	30.0004	30.7300	2.44%	Yes	3.4%				
	Delaware	15.4600	15.9800	3.37%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,680,023
1200 Special Programs - Elementary / Secondary	15,307,385
1300 Vocational Education	918,311
1400 Other Instructional Programs - Elementary / Secondary	380,075
Total Instruction	\$54,285,794
2000 Support Services	
2100 Support Services - Students	4,369,510
2200 Support Services - Instructional Staff	5,423,207
2300 Support Services - Administration	4,541,921
2400 Support Services - Pupil Health	897,038
2500 Support Services - Business	1,055,519
2600 Operation and Maintenance of Plant Services	7,167,292
2700 Student Transportation Services	4,453,201
2800 Support Services - Central	1,352,688
2900 Other Support Services	40,968
Total Support Services	\$29,301,344
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,009,903
3300 Community Services	26,015
Total Operation of Non-Instructional Services	\$2,035,918
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,978,363
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,778,363
Total Estimated Expenditures and Other Financing Uses	\$95,401,419

2022-2023 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,837,048
200 Personnel Services - Employee Benefits	13,338,999
300 Purchased Professional and Technical Services	909,679
400 Purchased Property Services	177,400
500 Other Purchased Services	781,482
600 Supplies	560,447
700 Property	74,968
Total Regular Programs - Elementary / Secondary	\$37,680,023
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,030,247
200 Personnel Services - Employee Benefits	4,410,784
300 Purchased Professional and Technical Services	3,408,504
400 Purchased Property Services	4,000
500 Other Purchased Services	381,600
600 Supplies	72,250
Total Special Programs - Elementary / Secondary	\$15,307,385
1300 <u>Vocational Education</u>	
500 Other Purchased Services	918,311
Total Vocational Education	\$918,311
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,225
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	332,850
Total Other Instructional Programs - Elementary / Secondary	\$380,075
Total Instruction	\$54,285,794
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,583,709
200 Personnel Services - Employee Benefits	1,614,865
300 Purchased Professional and Technical Services	125,836
500 Other Purchased Services	18,700
600 Supplies	25,500
700 Property	900
Total Support Services - Students	\$4,369,510
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,051,496
200 Personnel Services - Employee Benefits	1,511,585
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	35,000
500 Other Purchased Services	168,000
600 Supplies	145,111

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	1,388,015
Total Support Services - Instructional Staff	\$5,423,207
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,599,349
200 Personnel Services - Employee Benefits	1,517,796
300 Purchased Professional and Technical Services	274,550
400 Purchased Property Services	15,000
500 Other Purchased Services	63,600
600 Supplies	40,626
800 Other Objects	31,000
Total Support Services - Administration	\$4,541,921
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	547,892
200 Personnel Services - Employee Benefits	300,996
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	1,050
500 Other Purchased Services	5,500
600 Supplies	28,600
700 Property	2,000
Total Support Services - Pupil Health	\$897,038
2500 Support Services - Business	
100 Personnel Services - Salaries	513,336
200 Personnel Services - Employee Benefits	389,183
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	3,500
Total Support Services - Business	\$1,055,519
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,718,432
200 Personnel Services - Employee Benefits	1,791,749
300 Purchased Professional and Technical Services	135,903
400 Purchased Property Services	374,250
500 Other Purchased Services	505,450
600 Supplies	1,611,508
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$7,167,292
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,081,752
200 Personnel Services - Employee Benefits	1,423,529
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	13,000
500 Other Purchased Services	146,100
600 Supplies	378,820

<u>Description</u>	<u>Amount</u>
700 Property	390,000
Total Student Transportation Services	\$4,453,201
2800 Support Services - Central	
100 Personnel Services - Salaries	773,248
200 Personnel Services - Employee Benefits	484,340
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	14,500
600 Supplies	16,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,352,688
2900 Other Support Services	
500 Other Purchased Services	40,968
Total Other Support Services	\$40,968
Total Support Services	\$29,301,344
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,102,085
200 Personnel Services - Employee Benefits	599,143
300 Purchased Professional and Technical Services	106,225
400 Purchased Property Services	20,800
500 Other Purchased Services	36,250
600 Supplies	98,800
700 Property	30,000
800 Other Objects	16,600
Total Student Activities	\$2,009,903
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	8,115
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$26,015
Total Operation of Non-Instructional Services	\$2,035,918
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,228,363
900 Other Uses of Funds	5,750,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,978,363
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,778,363
TOTAL EXPENDITURES	\$95,401,419

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,000,000	15,000,000
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	700,000	1,500,000
Other Capital Projects Fund	13,000,000	9,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,015,000	\$25,815,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,500,000	2,500,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
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	\$2,525,000	\$2,525,000
TOTAL CASH AND INVESTMENTS	\$31,540,000	\$28,340,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	77,050,000	71,350,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$78,850,000	\$73,150,000
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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		
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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		
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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		
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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	\$78,850,000	\$73,150,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	12,000,000	12,000,000
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	1,000,000	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		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$13,000,000	\$13,000,000
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TOTAL INDEBTEDNESS	\$91,850,000	\$86,150,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	81,007	43,621
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$81,007	\$43,621
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	130	70
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$130	\$70
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$81,137	\$43,691

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	50,610	27,252
200 Personnel Services - Employee Benefits	27,725	14,929
300 Purchased Professional and Technical Services	164	89
400 Purchased Property Services	925	499
500 Other Purchased Services	1,258	677
600 Supplies	325	175
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
	\$81,007	\$43,621
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$81,007	\$43,621
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	130	70
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$130	\$70

2300 Support Services - Administration

100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		

2400 Support Services - Pupil Health

100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		

2500 Support Services - Business

100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$130	\$70
TOTAL EXPENDITURES	\$81,137	\$43,691

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Revenue from State Sources	\$10,733	\$5,780
TOTAL REVENUES	\$10,733	\$5,780

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,936	1,043
7820 State Share of Retirement Contributions	8,797	4,737
Total Revenue from State Sources	\$10,733	\$5,780
TOTAL REVENUES	\$10,733	\$5,780

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	12,937
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,341,431
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,790,216
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,103,153