

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Craig A Butler

(610)522-4300

Extn :5393

Contact Person

Telephone

Extension

cbutler@sedelco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southeast Delco SD	COUNTY : Delaware	AUN : 125238402
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$103087331
Ending Unassigned Fund Balance	\$2521873
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.44%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

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

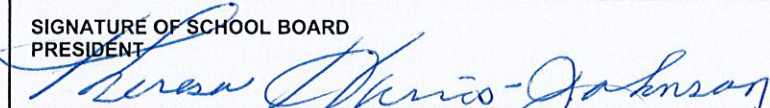
24 PS 6-687(a)(1)

(03/2006)

School District Name : Southeast Delco SD	County : Delaware	AUN Number : 125238402
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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 5/23/22
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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>
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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	47,288,744	
7000 Revenue from State Sources	40,283,211	
8000 Revenue from Federal Sources	14,037,249	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$101,609,204</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$105,609,204</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,840,737
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	700,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	902,217
6910 Rentals	65,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	282,790
REVENUE FROM LOCAL SOURCES	\$47,288,744
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,878,625
7160 Tuition for Orphans Subsidy	450,000
7271 Special Education funds for School-Aged Pupils	3,264,600
7311 Pupil Transportation Subsidy	1,460,107
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,630,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,733,714
7505 Ready to Learn Block Grant	888,165
7810 State Share of Social Security and Medicare Taxes	1,900,000
7820 State Share of Retirement Contributions	8,000,000
REVENUE FROM STATE SOURCES	\$40,283,211
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,996,990
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,732
8517 NCLB, Title IV - 21st Century Schools	443,434
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,140,125
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	9,079,831
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
REVENUE FROM FEDERAL SOURCES	\$14,037,249
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,609,204

AUN: 125238402 Southeast Delco SD

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

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,840,737
 Amount of Tax Relief for Homestead Exclusions \$2,733,714
 Total Approx. Tax Revenue: \$44,574,451
 Approx. Tax Levy for Tax Rate Calculation: \$48,601,656

Delaware

Total

2021-22 Data

a. Assessed Value	\$1,523,578,017	\$1,523,578,017
b. Real Estate Mills	30.0976	

I. 2022-23 Data

c. 2020 STEB Market Value	\$1,279,566,899	\$1,279,566,899
d. Assessed Value	\$1,554,178,757	\$1,554,178,757
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$45,856,042	\$45,856,042
(a * b)		

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$45,856,042	\$45,856,042
(f Total * g)		
i. Base Mills Subject to Index	30.0976	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.22000%	91.22000%
k. Tax Levy Needed	\$48,601,656	\$48,601,656
(Approx. Tax Levy * g)		

I. 2022-23 Real Estate Tax Rate 31.2716

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$48,601,656	\$48,601,656
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$45,867,942	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$41,840,737	
(n * Est. Pct. Collection)		

AUN: 125238402 Southeast Delco SD

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

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,840,737

Amount of Tax Relief for Homestead Exclusions \$2,733,714

Total Approx. Tax Revenue: \$44,574,451

Approx. Tax Levy for Tax Rate Calculation: \$48,601,656

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	31.6325	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,162,560	\$49,162,560
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	\$12,617.00	
Number of Homestead/Farmstead Properties	5711	5711
Median Assessed Value of Homestead Properties		\$104,570

AUN: 125238402 Southeast Delco SD

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

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$41,840,737

Amount of Tax Relief for Homestead Exclusions

\$2,733,714

Total Approx. Tax Revenue:

\$44,574,451

Approx. Tax Levy for Tax Rate Calculation:

\$48,601,656

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,733,714

Lowering RE Tax Rate

\$0

\$2,733,714

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources**\$2,733,714**

CODE

6111 Current Real Estate Taxes

0111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Delaware	1,554,178,757	31.2716	48,601,656			91.22000%	
Totals:	1,554,178,757		48,601,656	-	2,733,714	=	45,867,942 X
						91.22000%	= 41,840,737

		<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%	450,000	450,000
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			450,000	450,000
	Total Act 511, Current Taxes				450,000

Act 511 Tax Limit -->

1,279,566,899 X

12

15,354,803

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	30.0976	31.2716	3.91%	Yes	5.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,529,832
1200 Special Programs - Elementary / Secondary	21,420,741
1300 Vocational Education	986,951
1400 Other Instructional Programs - Elementary / Secondary	2,701,959
1600 Adult Education Programs	349,333
Total Instruction	\$64,988,816
2000 Support Services	
2100 Support Services - Students	2,724,187
2200 Support Services - Instructional Staff	2,343,609
2300 Support Services - Administration	4,865,500
2400 Support Services - Pupil Health	863,719
2500 Support Services - Business	1,367,009
2600 Operation and Maintenance of Plant Services	12,194,510
2700 Student Transportation Services	5,608,883
2800 Support Services - Central	551,459
2900 Other Support Services	29,558
Total Support Services	\$30,548,434
3000 Operation of Non-Instructional Services	
3200 Student Activities	961,776
3300 Community Services	185,000
Total Operation of Non-Instructional Services	\$1,146,776
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
Total Estimated Expenditures and Other Financing Uses	\$103,087,331

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,225,020
200 Personnel Services - Employee Benefits	10,607,520
300 Purchased Professional and Technical Services	3,700,154
500 Other Purchased Services	8,122,200
600 Supplies	790,938
700 Property	84,000
Total Regular Programs - Elementary / Secondary	\$39,529,832
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,195,530
200 Personnel Services - Employee Benefits	3,776,961
300 Purchased Professional and Technical Services	4,105,280
400 Purchased Property Services	314,720
500 Other Purchased Services	6,942,400
600 Supplies	60,000
700 Property	25,000
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$21,420,741
1300 Vocational Education	
500 Other Purchased Services	986,951
Total Vocational Education	\$986,951
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	826,193
200 Personnel Services - Employee Benefits	520,604
300 Purchased Professional and Technical Services	769,625
400 Purchased Property Services	340,537
500 Other Purchased Services	202,000
600 Supplies	42,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,701,959
1600 Adult Education Programs	
500 Other Purchased Services	349,333
Total Adult Education Programs	\$349,333
Total Instruction	\$64,988,816
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,541,153
200 Personnel Services - Employee Benefits	1,024,684
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	1,950
600 Supplies	14,300
800 Other Objects	1,100

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,724,187
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,092,951
200 Personnel Services - Employee Benefits	701,208
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	113,500
500 Other Purchased Services	15,100
600 Supplies	229,350
700 Property	122,500
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,343,609
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,693,676
200 Personnel Services - Employee Benefits	1,723,274
300 Purchased Professional and Technical Services	205,000
500 Other Purchased Services	101,150
600 Supplies	93,500
800 Other Objects	48,900
Total Support Services - Administration	\$4,865,500
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	484,243
200 Personnel Services - Employee Benefits	326,476
300 Purchased Professional and Technical Services	35,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Pupil Health	\$863,719
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	685,435
200 Personnel Services - Employee Benefits	294,724
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	201,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,000
Total Support Services - Business	\$1,367,009
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,552,477
200 Personnel Services - Employee Benefits	1,206,731
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	8,169,740
500 Other Purchased Services	541,500
600 Supplies	432,562
700 Property	126,000
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$12,194,510

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,807,691
200 Personnel Services - Employee Benefits	1,311,192
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	713,000
500 Other Purchased Services	482,000
600 Supplies	270,000
Total Student Transportation Services	\$5,608,883
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	269,498
200 Personnel Services - Employee Benefits	175,561
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	22,000
600 Supplies	37,400
700 Property	500
800 Other Objects	1,500
Total Support Services - Central	\$551,459
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,558
Total Other Support Services	\$29,558
Total Support Services	\$30,548,434
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	464,029
200 Personnel Services - Employee Benefits	233,247
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	12,000
500 Other Purchased Services	35,000
600 Supplies	48,000
800 Other Objects	1,500
Total Student Activities	\$961,776
3300 <u>Community Services</u>	
500 Other Purchased Services	185,000
Total Community Services	\$185,000
Total Operation of Non-Instructional Services	\$1,146,776
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,650,940
900 Other Uses of Funds	2,752,365
Total Debt Service / Other Expenditures and Financing Uses	\$6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
TOTAL EXPENDITURES	\$103,087,331

Cash and Short-Term Investments**06/30/2022 Estimate****06/30/2023 Projection**

General Fund	1,000,000	1,500,000
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments**\$1,000,000****\$1,500,000****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	\$1,000,000	\$1,500,000

Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection****General Fund**

0510 Bonds Payable	46,558,841	45,600,578
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	144,068	100,000
0540 Accumulated Compensated Absences	847,684	832,555
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	113,213,672	111,010,983
0599 Other Noncurrent Liabilities		

Total General Fund**\$160,764,265****\$157,544,116****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

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

Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection****Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$160,764,265	\$157,544,116

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****\$160,764,265****\$157,544,116**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,521,873
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,521,873

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,521,873
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