

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/02/2022

President of the Board - Original Signature Required

6/2/2022

Date

Secretary of the Board - Original Signature Required

6.02.2022

Date

Chief School Administrator - Original Signature Required

6-2-22

Date

Daniel Carsley

Contact Person

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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 : Avon Grove SD	COUNTY : Chester	AUN : 124150503
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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	\$106487990
Ending Unassigned Fund Balance	\$5645670
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.30%

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 6-2-22
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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 : Avon Grove SD	County : Chester	AUN Number : 124150503
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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 6/2/2022
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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.	The budgetary reserve is established at 1% of the total budget per board policy, and recognized within the PDE-2028.
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 General Fund unassigned fund balance level is less than the maximum 8% of the subsequent year's budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are earmarked for future increases in PSERS contribution rates.
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 funds are earmarked for balancing the budget and funding future transfers to the Capital Projects Fund.

<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	5,871,800
0840 Assigned Fund Balance	8,486,464
0850 Unassigned Fund Balance	7,844,677
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,202,941</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	65,079,798
7000 Revenue from State Sources	33,699,677
8000 Revenue from Federal Sources	2,619,038
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$101,398,513</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$123,601,454</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	60,840,598
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	54,000
6150 Current Act 511 Taxes - Proportional Assessments	1,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	540,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	545,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$65,079,798
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,781,900
7112 Basic Education Funding-Social Security	1,550,000
7160 Tuition for Orphans Subsidy	20,000
7250 Migratory Children	2,000
7271 Special Education funds for School-Aged Pupils	2,849,475
7311 Pupil Transportation Subsidy	1,675,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	225,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	666,436
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,000
7340 State Property Tax Reduction Allocation	3,370,140
7505 Ready to Learn Block Grant	754,726
7820 State Share of Retirement Contributions	6,700,000
REVENUE FROM STATE SOURCES	\$33,699,677
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	410,543
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,004
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	85,428
8517 NCLB, Title IV - 21st Century Schools	36,102
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	230,219
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,337,235

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	80,006
8754 ARP ESSER Homeless Children and Youth Funds	53,501
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$2,619,038
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,398,513

Act 1 Index (current): 4.5%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$60,840,598
Amount of Tax Relief for Homestead Exclusions	<u>\$3,370,140</u>
Total Approx. Tax Revenue:	\$64,210,738
Approx. Tax Levy for Tax Rate Calculation:	\$66,092,406

	Chester	Total
2021-22 Data		
a. Assessed Value	\$1,918,000,000	\$1,918,000,000
b. Real Estate Mills	33.5200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,935,102,270	\$2,935,102,270
d. Assessed Value	\$1,938,193,721	\$1,938,193,721
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy (a * b)	\$64,291,360	\$64,291,360
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$64,291,360	\$64,291,360
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	33.5200	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$66,092,406	\$66,092,406
I. 2022-23 Real Estate Tax Rate (k / d * 1000)	34.1000	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$66,092,406	\$66,092,406
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$62,722,266
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$60,840,598

Act 1 Index (current): 4.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$60,840,598
\$3,370,140
\$64,210,738
\$66,092,406

Chester

Total

Index Maximums

p. Maximum Mills Based On Index

35.0284

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$67,891,825

\$67,891,825

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$12,276.00

V.

Number of Homestead/Farmstead Properties

8100

8100

Median Assessed Value of Homestead Properties

\$171,625

AUN: 124150503 Avon Grove SD

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

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Act 1 Index (current): 4.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$60,840,598
\$3,370,140
\$64,210,738
\$66,092,406
Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,370,140	Lowering RE Tax Rate	\$0	\$3,370,140
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,370,140

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Chester	1,938,193,721	34.1000	66,092,406			97.000000%	
Totals:	1,938,193,721		66,092,406	3,370,140 =	62,722,266 X	97.000000%	= 60,840,598

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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 Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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%	1,000,000	1,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,000,000	1,000,000
Total Act 511, Current Taxes				1,000,000
Act 511 Tax Limit -->		2,935,102,270 X	12	35,221,227
		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	Current Real Estate Taxes Chester	33.5200	34.1000	1.74%	Yes	4.5%				
	Current Act 511 Taxes-- Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,468,619
1200 Special Programs - Elementary / Secondary	15,626,973
1300 Vocational Education	2,730,879
1400 Other Instructional Programs - Elementary / Secondary	82,150
1500 Nonpublic School Programs	6,599
Total Instruction	\$63,915,220
2000 Support Services	
2100 Support Services - Students	4,949,369
2200 Support Services - Instructional Staff	3,008,507
2300 Support Services - Administration	5,062,397
2400 Support Services - Pupil Health	1,039,593
2500 Support Services - Business	1,043,334
2600 Operation and Maintenance of Plant Services	4,812,107
2700 Student Transportation Services	6,857,109
2800 Support Services - Central	2,466,082
2900 Other Support Services	179,741
Total Support Services	\$29,418,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,444,713
3300 Community Services	75,000
3400 Scholarships and Awards	17,500
Total Operation of Non-Instructional Services	\$1,537,213
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,901,183
5200 Interfund Transfers - Out	1,651,135
5900 Budgetary Reserve	1,065,000
Total Other Expenditures and Financing Uses	\$11,617,318
Total Estimated Expenditures and Other Financing Uses	\$106,487,990

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,210,962
200 Personnel Services - Employee Benefits	14,332,231
300 Purchased Professional and Technical Services	778,700
400 Purchased Property Services	116,981
500 Other Purchased Services	7,331,600
600 Supplies	586,695
800 Other Objects	111,450
Total Regular Programs - Elementary / Secondary	\$45,468,619
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,658,128
200 Personnel Services - Employee Benefits	2,410,822
300 Purchased Professional and Technical Services	5,156,523
400 Purchased Property Services	2,500
500 Other Purchased Services	4,341,500
600 Supplies	54,000
800 Other Objects	3,500
Total Special Programs - Elementary / Secondary	\$15,626,973
1300 Vocational Education	
300 Purchased Professional and Technical Services	2,566,309
500 Other Purchased Services	164,570
Total Vocational Education	\$2,730,879
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,752
200 Personnel Services - Employee Benefits	7,398
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	33,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$82,150
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,599
Total Nonpublic School Programs	\$6,599
Total Instruction	\$63,915,220
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,804,020
200 Personnel Services - Employee Benefits	1,747,277
300 Purchased Professional and Technical Services	243,362
400 Purchased Property Services	2,260
500 Other Purchased Services	13,000
600 Supplies	66,450
800 Other Objects	73,000

Description	Amount
Total Support Services - Students	\$4,949,369
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,322,276
200 Personnel Services - Employee Benefits	989,848
300 Purchased Professional and Technical Services	214,095
500 Other Purchased Services	64,000
600 Supplies	411,838
800 Other Objects	6,450
Total Support Services - Instructional Staff	\$3,008,507
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,555,648
200 Personnel Services - Employee Benefits	1,693,525
300 Purchased Professional and Technical Services	379,325
400 Purchased Property Services	19,413
500 Other Purchased Services	117,750
600 Supplies	185,189
800 Other Objects	111,547
Total Support Services - Administration	\$5,062,397
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	584,145
200 Personnel Services - Employee Benefits	390,298
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	1,050
500 Other Purchased Services	1,800
600 Supplies	28,300
Total Support Services - Pupil Health	\$1,039,593
2500 Support Services - Business	
100 Personnel Services - Salaries	590,274
200 Personnel Services - Employee Benefits	401,110
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	2,000
500 Other Purchased Services	11,750
600 Supplies	13,900
800 Other Objects	11,300
Total Support Services - Business	\$1,043,334
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	482,282
200 Personnel Services - Employee Benefits	376,006
300 Purchased Professional and Technical Services	139,360
400 Purchased Property Services	2,183,216
500 Other Purchased Services	532,534
600 Supplies	1,091,759
800 Other Objects	6,950
Total Operation and Maintenance of Plant Services	\$4,812,107

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	96,830
200 Personnel Services - Employee Benefits	53,297
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,500
500 Other Purchased Services	6,685,482
600 Supplies	13,720
800 Other Objects	780
Total Student Transportation Services	\$6,857,109
2800 Support Services - Central	
100 Personnel Services - Salaries	818,457
200 Personnel Services - Employee Benefits	605,626
300 Purchased Professional and Technical Services	378,092
400 Purchased Property Services	11,500
500 Other Purchased Services	264,225
600 Supplies	359,207
700 Property	26,220
800 Other Objects	2,755
Total Support Services - Central	\$2,466,082
2900 Other Support Services	
500 Other Purchased Services	30,151
800 Other Objects	149,590
Total Other Support Services	\$179,741
Total Support Services	\$29,418,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	601,683
200 Personnel Services - Employee Benefits	265,443
300 Purchased Professional and Technical Services	134,886
400 Purchased Property Services	39,970
500 Other Purchased Services	154,458
600 Supplies	217,109
800 Other Objects	31,164
Total Student Activities	\$1,444,713
3300 Community Services	
500 Other Purchased Services	75,000
Total Community Services	\$75,000
3400 Scholarships and Awards	
800 Other Objects	17,500
Total Scholarships and Awards	\$17,500
Total Operation of Non-Instructional Services	\$1,537,213
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,931,183
900 Other Uses of Funds	3,970,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,901,183
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,651,135
Total Interfund Transfers - Out	\$1,651,135
5900 Budgetary Reserve	
800 Other Objects	1,065,000
Total Budgetary Reserve	\$1,065,000
Total Other Expenditures and Financing Uses	\$11,617,318
TOTAL EXPENDITURES	\$106,487,990

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	35,295,149	31,270,672
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	37,200,378	14,520,375
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,013,049	1,310,839
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,159,037	2,159,037
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	152,139	152,139
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$75,819,752	\$49,413,062

Long-Term Investments

	<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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$75,819,752

\$49,413,062

Long-Term Indebtedness

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	121,570,000	117,600,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,287	
0540 Accumulated Compensated Absences	1,637,236	1,637,236
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,215,216	25,215,216
0599 Other Noncurrent Liabilities	110,855,439	110,855,439
Total General Fund	\$259,285,178	\$255,307,891
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

44,447

44,447

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	85,704	85,704
0599 Other Noncurrent Liabilities	1,951,561	1,951,561
Total Food Service / Cafeteria Operations Fund	\$2,081,712	\$2,081,712
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

\$261,366,890

\$257,389,603

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

\$261,366,890

\$257,389,603

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,630,465
0840 Assigned Fund Balance	6,837,329
0850 Unassigned Fund Balance	5,645,670
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,113,464
5900 Budgetary Reserve	1,065,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,178,464