

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Heather Hogan

Contact Person

hhogan@rtmsd.org

Email Address

5/26/2022
Date

5-26-2022
Date

5-26-22
Date

(610)627-6148

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rose Tree Media SD	COUNTY : Delaware	AUN : 125237903
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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	\$111126699
Ending Unassigned Fund Balance	\$3622331
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.25%

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 5/26/22
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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 : Rose Tree Media SD	County : Delaware	AUN Number : 125237903
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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 April 28, 2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 was budgeted for unforeseen expenses.
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.	A portion of fund balance remains unassigned for unforeseen expenses, unbudgeted expenditures or emergencies.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The funds are assigned for enrichment programs, future benefits funding, and the shortfall of revenues to expenses.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,364,725
0850 Unassigned Fund Balance	6,615,331
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,980,056</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	87,140,460
7000 Revenue from State Sources	19,153,577
8000 Revenue from Federal Sources	519,937
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$106,813,974</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$117,794,030</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	81,685,519
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	70,000
6114 Payments in Lieu of Current Taxes - State / Local	4,920
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	595,000
6910 Rentals	80,000
6940 Tuition from Patrons	800,000
6990 Refunds and Other Miscellaneous Revenue	250,021
REVENUE FROM LOCAL SOURCES	\$87,140,460
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,260,150
7112 Basic Education Funding-Social Security	1,895,405
7271 Special Education funds for School-Aged Pupils	1,955,208
7311 Pupil Transportation Subsidy	850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,058,595
7501 PA Accountability Grants	140,258
7820 State Share of Retirement Contributions	8,708,961
REVENUE FROM STATE SOURCES	\$19,153,577
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	133,140
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,932
8517 NCLB, Title IV - 21st Century Schools	11,865
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	310,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$519,937
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	106,813,974

Act 1 Index (current): 3.4%

Calculation Method:

Rate Additional Mills For Community College:
0.2160

Approx. Tax Revenue from RE Taxes: \$80,451,198
 Amount of Tax Relief for Homestead Exclusions \$2,058,616
 Total Approx. Tax Revenue: \$82,509,814
 Approx. Tax Levy for Tax Rate Calculation: \$84,997,995

Delaware Total

2021-22 Data		
a. Assessed Value	\$5,891,898,164	\$5,891,898,164
b. Real Estate Mills	13.9536	13.9536
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,577,645,388	\$4,577,645,388
d. Assessed Value	\$5,891,183,432	\$5,891,183,432
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$82,213,190	\$82,213,190
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy		\$82,213,190
(f Total * g)		
i. Base Mills Subject to Index	13.9536	13.9536
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed		\$84,997,995
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.4280	14.4280
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$84,997,995	\$84,997,995
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,939,379
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$80,451,198
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method: Rate Additional Mills For Community College: 0.2160

Approx. Tax Revenue from RE Taxes: \$80,451,198
 Amount of Tax Relief for Homestead Exclusions: \$2,058,616
 Total Approx. Tax Revenue: \$82,509,814
 Approx. Tax Levy for Tax Rate Calculation: \$84,997,995

	Delaware	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.4280	14.4280
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$84,997,995	\$84,997,995
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
v. 2022-23 Total Real Estate Mills	14.6440	
w. Tax Levy Generated By Mills (Line m)	\$84,997,995	\$84,997,995
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,272,496	\$1,272,496
y. Tax Levy minus Tax Relief for Homestead Exclusions		\$84,211,875
z. Net Tax Revenue Generated by Mills (y * j)		\$81,685,519
Information Related to Property Tax Relief		
V1. Assessed Value Exclusion per Homestead	\$18,249.00	
Number of Homestead/Farmstead Properties	7703	7703
Median Assessed Value of Homestead Properties		\$386,500

Act 1 Index (current): 3.4%

Calculation Method: Rate Additional Mills For Community College: 0.2160

Approx. Tax Revenue from RE Taxes: \$80,451,198

Amount of Tax Relief for Homestead Exclusions \$2,058,616

Total Approx. Tax Revenue: \$82,509,814

Approx. Tax Levy for Tax Rate Calculation: \$84,997,995

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,058,595	Lowering RE Tax Rate	\$0	\$2,058,595
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$21			\$21
Amount of Tax Relief from State/Local Sources				\$2,058,616

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	5,891,183,432	14.6440	86,270,491			97.00000%	
Totals:	5,891,183,432		86,270,491	- 2,058,616	= 84,211,875	X 97.00000%	= 81,685,519

	<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	\$10.00	\$0.00	165,000
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			165,000
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%	1,700,000
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			1,700,000
Total Act 511, Current Taxes			1,865,000
Act 511 Tax Limit -->		4,577,645,388	12
		Market Value	Mills
			54,931,745
			(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	13.9536	14.4280	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,769,722
1200 Special Programs - Elementary / Secondary	14,860,229
1300 Vocational Education	360,011
1400 Other Instructional Programs - Elementary / Secondary	1,174,937
1500 Nonpublic School Programs	10,000
1700 Higher Education Programs for Secondary Students	952,250
Total Instruction	\$62,127,149
2000 Support Services	
2100 Support Services - Students	3,734,631
2200 Support Services - Instructional Staff	4,600,924
2300 Support Services - Administration	6,298,165
2400 Support Services - Pupil Health	1,122,501
2500 Support Services - Business	1,387,807
2600 Operation and Maintenance of Plant Services	9,562,355
2700 Student Transportation Services	6,655,529
2800 Support Services - Central	1,975,042
2900 Other Support Services	150,103
Total Support Services	\$35,487,057
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,666,119
3300 Community Services	149,500
Total Operation of Non-Instructional Services	\$1,815,619
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,996,874
5200 Interfund Transfers - Out	450,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$11,696,874
Total Estimated Expenditures and Other Financing Uses	\$111,126,699

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,554,957
200 Personnel Services - Employee Benefits	16,231,802
300 Purchased Professional and Technical Services	784,000
400 Purchased Property Services	500
500 Other Purchased Services	956,200
600 Supplies	1,200,131
700 Property	17,000
800 Other Objects	25,132
Total Regular Programs - Elementary / Secondary	\$44,769,722
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,990,831
200 Personnel Services - Employee Benefits	4,941,793
300 Purchased Professional and Technical Services	1,421,426
400 Purchased Property Services	18,000
500 Other Purchased Services	1,360,765
600 Supplies	124,802
800 Other Objects	2,612
Total Special Programs - Elementary / Secondary	\$14,860,229
1300 <u>Vocational Education</u>	
500 Other Purchased Services	360,011
Total Vocational Education	\$360,011
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	439,490
200 Personnel Services - Employee Benefits	240,670
300 Purchased Professional and Technical Services	18,500
500 Other Purchased Services	449,147
600 Supplies	24,730
800 Other Objects	2,400
Total Other Instructional Programs - Elementary / Secondary	\$1,174,937
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	952,250
Total Higher Education Programs for Secondary Students	\$952,250
Total Instruction	\$62,127,149
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,210,183
200 Personnel Services - Employee Benefits	1,387,825
300 Purchased Professional and Technical Services	82,320

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	10,800
500 Other Purchased Services	3,200
600 Supplies	34,678
800 Other Objects	5,625
Total Support Services - Students	\$3,734,631
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,686,295
200 Personnel Services - Employee Benefits	1,131,724
300 Purchased Professional and Technical Services	393,281
400 Purchased Property Services	663,076
500 Other Purchased Services	78,092
600 Supplies	582,956
700 Property	56,700
800 Other Objects	8,800
Total Support Services - Instructional Staff	\$4,600,924
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,209,549
200 Personnel Services - Employee Benefits	2,111,866
300 Purchased Professional and Technical Services	505,700
500 Other Purchased Services	152,700
600 Supplies	71,300
700 Property	5,000
800 Other Objects	242,050
Total Support Services - Administration	\$6,298,165
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	518,784
200 Personnel Services - Employee Benefits	390,224
300 Purchased Professional and Technical Services	197,000
500 Other Purchased Services	700
600 Supplies	15,793
Total Support Services - Pupil Health	\$1,122,501
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	595,403
200 Personnel Services - Employee Benefits	379,584
300 Purchased Professional and Technical Services	176,000
400 Purchased Property Services	141,000
500 Other Purchased Services	26,600
600 Supplies	67,085
800 Other Objects	2,135
Total Support Services - Business	\$1,387,807
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,265,157
200 Personnel Services - Employee Benefits	2,441,190
300 Purchased Professional and Technical Services	633,200
400 Purchased Property Services	1,214,978

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	423,030
600 Supplies	1,450,300
700 Property	128,000
800 Other Objects	6,500
Total Operation and Maintenance of Plant Services	\$9,562,355
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,488,614
200 Personnel Services - Employee Benefits	2,128,140
400 Purchased Property Services	150,000
500 Other Purchased Services	242,000
600 Supplies	636,025
700 Property	10,000
800 Other Objects	750
Total Student Transportation Services	\$6,655,529
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	575,949
200 Personnel Services - Employee Benefits	463,382
300 Purchased Professional and Technical Services	385,846
400 Purchased Property Services	414,846
500 Other Purchased Services	28,000
600 Supplies	91,019
800 Other Objects	16,000
Total Support Services - Central	\$1,975,042
2900 <u>Other Support Services</u>	
500 Other Purchased Services	150,103
Total Other Support Services	\$150,103
Total Support Services	\$35,487,057
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,017,850
200 Personnel Services - Employee Benefits	332,711
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	25,100
500 Other Purchased Services	63,528
600 Supplies	117,080
700 Property	10,000
800 Other Objects	85,850
Total Student Activities	\$1,666,119
3300 <u>Community Services</u>	
400 Purchased Property Services	45,000
500 Other Purchased Services	81,000
600 Supplies	2,500
800 Other Objects	21,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$149,500
Total Operation of Non-Instructional Services	\$1,815,619
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,175,088
900 Other Uses of Funds	8,821,786
Total Debt Service / Other Expenditures and Financing Uses	\$10,996,874
5200 Interfund Transfers - Out	
900 Other Uses of Funds	450,000
Total Interfund Transfers - Out	\$450,000
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$11,696,874
TOTAL EXPENDITURES	\$111,126,699

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,348,123	12,987,654
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	1,000,000	650,000
Other Capital Projects Fund	23,000,000	10,000,000
Debt Service Fund	929,300	929,500
Food Service / Cafeteria Operations Fund	200,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	43,000	37,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,650,423	\$24,824,154

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	\$40,650,423	\$24,824,154
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	58,785,000	50,245,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	330,713	107,870
0540 Accumulated Compensated Absences	2,330,793	2,400,717
0550 Authority Lease Obligations	2,403,479	2,178,994
0560 Other Post-Employment Benefits (OPEB)	4,744,074	5,835,211
0599 Other Noncurrent Liabilities		

Total General Fund	\$68,594,059	\$60,767,792
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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

<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	\$68,594,059	\$60,767,792

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	655,000	648,400
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	50,000	10,000
Other Capital Projects Fund	450,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$1,230,000	\$908,400
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TOTAL INDEBTEDNESS	\$69,824,059	\$61,676,192
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,045,000
0850 Unassigned Fund Balance	3,622,331
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,667,331
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,917,331