

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/13/2022

\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date

Deborah L Klahold

(610)240-1933

Extn :

\_\_\_\_\_  
Contact Person\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension\_\_\_\_\_  
klaholdd@tesd.net\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tredyffrin-Easttown SD	COUNTY : Chester	AUN : 124157802
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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:

	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%
\$13,000,000 and \$13,999,999	11.0%
	10.5%
	10.0%
	9.5%
\$17,000,000 and \$17,999,999	9.0%
\$18,000,000 and \$18,999,999	8.5%
Than or Equal to \$19,000,000	8.0%

Do 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	\$166643058
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

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)

<b>School District Name :</b> Tredyffrin-Easttown SD	<b>County :</b> Chester	<b>AUN Number :</b> 124157802
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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**

**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
2000	Act 511 Taxes: 6154 Rate has changed from previous year.  6154 Prior Year Rate: 5.000% 6154 Current Year Rate: 0.000%	There are no longer any amusement properties.
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
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Subsequent year's budget, capital projects, vested employee services, future retirement plan rate stabilization, medical plan rate stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future athletic program expenditures

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	32,097,251
0840 Assigned Fund Balance	190,432
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,287,683</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	134,298,303
7000 Revenue from State Sources	24,594,665
8000 Revenue from Federal Sources	1,343,708
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$160,236,676</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$192,524,359</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	126,935,992
6112 Interim Real Estate Taxes	716,702
6113 Public Utility Realty Taxes	109,515
6150 Current Act 511 Taxes - Proportional Assessments	3,505,926
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,179,682
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	212,948
6800 Revenues from Intermediary Sources / Pass-Through Funds	873,458
6910 Rentals	481,000
6990 Refunds and Other Miscellaneous Revenue	223,080
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$134,298,303</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,037,308
7271 Special Education funds for School-Aged Pupils	2,373,860
7311 Pupil Transportation Subsidy	1,414,232
7330 Health Services (Medical, Dental, Nurse, Act 25)	152,995
7340 State Property Tax Reduction Allocation	2,646,885
7501 PA Accountability Grants	199,614
7810 State Share of Social Security and Medicare Taxes	2,506,912
7820 State Share of Retirement Contributions	11,262,859
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,594,665</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	145,545
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	73,820
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,565
8517 NCLB, Title IV - 21st Century Schools	12,640
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	640,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	410,138
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,343,708</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>160,236,676</b>

AUN: 124157 - Tredyffrin-Easttown SD

Multi-County Rebalancing Based on Methodology of Section

2.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$126,935,992

Amount of Tax Relief for Homestead Exclusions \$2,646,885

Total Approx. Tax Revenue: \$129,582,877

Approx. Tax Levy for Tax Rate Calculation: \$133,360,326

Chester

Total

**2021-22 Data**

a. Assessed Value	\$5,076,511,705	\$5,076,511,705
b. Real Estate Mills	25.1128	

**I. 2022-23 Data**

c. 2020 STEB Market Value	\$9,355,505,105	\$9,355,505,105
d. Assessed Value	\$5,158,288,387	\$5,158,288,387
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$127,485,423	\$127,485,423
(a * b)		

**2022-23 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$127,485,423	\$127,485,423
(f Total * g)		
i. Base Mills Subject to Index	25.1128	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.11013%	97.11013%
k. Tax Levy Needed	\$133,360,326	\$133,360,326
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate 25.8536**

(k / d \* 1000)

l. Tax Levy Generated by Mills	\$133,360,325	\$133,360,325
(I / 1000 * d)		
m. Tax Levy minus Tax Relief for Homestead Exclusions		\$130,713,440
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$126,935,992
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$126,935,992	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,646,885</u>	
Total Approx. Tax Revenue:	\$129,582,877	
Approx. Tax Levy for Tax Rate Calculation:	\$133,360,326	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index	25.9666	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$133,943,211	\$133,943,211
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		
V. Assessed Value Exclusion per Homestead	\$9,272.21	
Number of Homestead/Farmstead Properties	11042	11042
Median Assessed Value of Homestead Properties		\$248,700



Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$126,935,992
Amount of Tax Relief for Homestead Exclusions	<u>\$2,646,885</u>
Total Approx. Tax Revenue:	\$129,582,877
Approx. Tax Levy for Tax Rate Calculation:	\$133,360,326

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,646,885	Lowering RE Tax Rate	\$0	\$2,646,885
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,646,885

CODE6111 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	5,158,288,387	25.8536	133,360,325			97.11013%	
<b>Totals:</b>	<b>5,158,288,387</b>		<b>133,360,325</b>	<b>-</b>	<b>2,646,885 =</b>	<b>130,713,440 X</b>	<b>97.11013% = 126,935,992</b>

	<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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
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%	3,505,926
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>3,505,926</b>
<b>Total Act 511, Current Taxes</b>			<b>3,505,926</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>9,355,505,105 X</b>	<b>12</b>	<b>112,266,061</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	25.1128	25.8536	2.95%	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%				
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	-100.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	69,666,059
1200 Special Programs - Elementary / Secondary	30,893,353
1300 Vocational Education	700,000
1400 Other Instructional Programs - Elementary / Secondary	144,090
<b>Total Instruction</b>	<b>\$101,403,502</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,571,202
2200 Support Services - Instructional Staff	4,096,914
2300 Support Services - Administration	8,638,520
2400 Support Services - Pupil Health	1,875,100
2500 Support Services - Business	1,404,563
2600 Operation and Maintenance of Plant Services	12,829,351
2700 Student Transportation Services	8,747,765
2800 Support Services - Central	4,909,548
2900 Other Support Services	877,330
<b>Total Support Services</b>	<b>\$49,950,293</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	411,671
<b>Total Operation of Non-Instructional Services</b>	<b>\$411,671</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,377,592
5200 Interfund Transfers - Out	2,700,000
5900 Budgetary Reserve	4,800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,877,592</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$166,643,058</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	39,244,446
200 Personnel Services - Employee Benefits	23,644,260
300 Purchased Professional and Technical Services	2,310,351
400 Purchased Property Services	672,836
500 Other Purchased Services	1,162,194
600 Supplies	2,569,559
700 Property	11,993
800 Other Objects	50,420
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$69,666,059</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,130,632
200 Personnel Services - Employee Benefits	4,287,700
300 Purchased Professional and Technical Services	15,457,000
500 Other Purchased Services	3,889,300
600 Supplies	128,721
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$30,893,353</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	700,000
<b>Total Vocational Education</b>	<b>\$700,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	103,250
200 Personnel Services - Employee Benefits	38,840
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$144,090</b>
<b>Total Instruction</b>	<b>\$101,403,502</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	4,088,536
200 Personnel Services - Employee Benefits	2,366,180
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	5,000
500 Other Purchased Services	25,500
600 Supplies	58,486
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$6,571,202</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,340,958
200 Personnel Services - Employee Benefits	1,477,929
300 Purchased Professional and Technical Services	18,720
400 Purchased Property Services	3,000
500 Other Purchased Services	19,050
600 Supplies	195,262

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<u>Description</u>	<u>Amount</u>
700 Property	26,500
800 Other Objects	15,495
<b>Total Support Services - Instructional Staff</b>	<b>\$4,096,914</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,644,082
200 Personnel Services - Employee Benefits	2,550,198
300 Purchased Professional and Technical Services	695,225
400 Purchased Property Services	49,200
500 Other Purchased Services	575,400
600 Supplies	106,000
800 Other Objects	18,415
<b>Total Support Services - Administration</b>	<b>\$8,638,520</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	868,214
200 Personnel Services - Employee Benefits	599,436
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	1,500
500 Other Purchased Services	200
600 Supplies	60,750
<b>Total Support Services - Pupil Health</b>	<b>\$1,875,100</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	762,071
200 Personnel Services - Employee Benefits	532,992
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	600
500 Other Purchased Services	5,950
600 Supplies	8,950
800 Other Objects	42,000
<b>Total Support Services - Business</b>	<b>\$1,404,563</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,821,481
200 Personnel Services - Employee Benefits	3,182,469
300 Purchased Professional and Technical Services	194,707
400 Purchased Property Services	2,539,494
500 Other Purchased Services	366,150
600 Supplies	1,454,500
700 Property	256,050
800 Other Objects	14,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$12,829,351</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	263,314
200 Personnel Services - Employee Benefits	194,776
400 Purchased Property Services	11,100
500 Other Purchased Services	7,689,125
600 Supplies	588,600

<u>Description</u>	<u>Amount</u>
800 Other Objects	850
<b>Total Student Transportation Services</b>	<b>\$8,747,765</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,501,619
200 Personnel Services - Employee Benefits	892,221
300 Purchased Professional and Technical Services	1,344,368
400 Purchased Property Services	278,595
500 Other Purchased Services	30,380
600 Supplies	818,365
700 Property	44,000
<b>Total Support Services - Central</b>	<b>\$4,909,548</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	405,923
200 Personnel Services - Employee Benefits	359,407
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	75,000
<b>Total Other Support Services</b>	<b>\$877,330</b>
<b>Total Support Services</b>	<b>\$49,950,293</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	260,073
200 Personnel Services - Employee Benefits	111,598
500 Other Purchased Services	35,000
600 Supplies	5,000
<b>Total Student Activities</b>	<b>\$411,671</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$411,671</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,312,592
900 Other Uses of Funds	4,065,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,377,592</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,700,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,700,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	4,800,000
<b>Total Budgetary Reserve</b>	<b>\$4,800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,877,592</b>
<b>TOTAL EXPENDITURES</b>	<b>\$166,643,058</b>

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

General Fund	23,553,945	21,876,181
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	906,993	906,993
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****\$24,460,938****\$22,783,174****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	\$24,460,938	\$22,783,174

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	90,695,000	86,630,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	8,360,738	8,360,738
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,822,648	19,822,648
0599 Other Noncurrent Liabilities		
Total General Fund	\$118,878,386	\$114,813,386

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		
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Capital Reserve Fund - \$ 1431

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

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

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

Total Other Capital Projects Fund		
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Debt Service Fund

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

Total Debt Service Fund		
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Food Service / Cafeteria Operations Fund

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

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	
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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	
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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	
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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	
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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				\$118,878,386	\$114,813,386

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	\$118,878,386	\$114,813,386

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	25,690,869
0840 Assigned Fund Balance	190,432
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,881,301
5900 Budgetary Reserve	4,800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,681,301