

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,928,768
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,428,768</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,825,416
7000 Revenue from State Sources	18,350,676
8000 Revenue from Federal Sources	1,555,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$91,731,092</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$98,159,860</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	68,908,742
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	60,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	807,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	540,000
6910 Rentals	120,000
6940 Tuition from Patrons	410,000
6990 Refunds and Other Miscellaneous Revenue	229,674
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$71,825,416</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,777,606
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,195,484
7311 Pupil Transportation Subsidy	635,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	480,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	2,316,908
7505 Ready to Learn Block Grant	252,951
7810 State Share of Social Security and Medicare Taxes	1,511,237
7820 State Share of Retirement Contributions	7,076,490
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,350,676</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8749 Other CARES Act Funding	1,310,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,555,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>91,731,092</b>

Act 1 Index (current): 3.4%

Calculation Method: Rate Additional Mills For Community College:  
0.2529

Approx. Tax Revenue from RE Taxes: \$68,727,750  
 Amount of Tax Relief for Homestead Exclusions \$2,316,908  
 Total Approx. Tax Revenue: \$71,044,658  
 Approx. Tax Levy for Tax Rate Calculation: \$72,447,265

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$1,869,358,059	\$731,188,010	\$2,600,546,069
b. Real Estate Mills	27.0726	27.0726	27.0726
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,550,061,086	\$685,131,888	\$2,235,192,974
d. Assessed Value	\$1,866,310,000	\$730,273,100	\$2,596,583,100
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy (a * b)	\$50,608,383	\$19,795,161	\$70,403,544
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	69.34798%	30.65202%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)			\$70,403,544
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.0726	27.0726	27.0726
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$72,447,265
<b>I. 2022-23 Real Estate Tax Rate</b> (k / d * 1000)	<b>27.9010</b>	<b>27.9010</b>	<b>27.9010</b>
m. Tax Levy Generated by Mills (l / 1000 * d)	\$52,071,915	\$20,375,350	\$72,447,265
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$70,130,357
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$68,727,750

Act 1 Index (current): 3.4%

Calculation Method: Rate Additional Mills For Community College:  
0.2529

Approx. Tax Revenue from RE Taxes: \$68,727,750  
 Amount of Tax Relief for Homestead Exclusions \$2,316,908  
 Total Approx. Tax Revenue: \$71,044,658  
 Approx. Tax Levy for Tax Rate Calculation: \$72,447,265

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	27.9930	27.9930	27.9931
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,243,616	\$20,442,535	\$72,686,151
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
<b>v. 2022-23 Total Real Estate Mills</b>	<b>27.9010</b>	<b>28.1539</b>	
w. Tax Levy Generated By Mills (Line m)	\$52,071,915	\$20,375,350	\$72,447,265
<b>V.</b> x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$184,686	\$184,686
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$70,315,043
z. Net Tax Revenue Generated by Mills (y * j)			\$68,908,742
<b>Information Related to Property Tax Relief</b>			
<b>V1.</b> Assessed Value Exclusion per Homestead	\$16,218.00	\$16,218.00	
Number of Homestead/Farmstead Properties	3763	1338	5101
Median Assessed Value of Homestead Properties			\$334,750

Act 1 Index (current): 3.4%

Calculation Method: Rate Additional Mills For Community College:  
0.2529

Approx. Tax Revenue from RE Taxes: \$68,727,750  
 Amount of Tax Relief for Homestead Exclusions \$2,316,908  
 Total Approx. Tax Revenue: \$71,044,658  
 Approx. Tax Levy for Tax Rate Calculation: \$72,447,265

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,316,908	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,316,908</b>

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	1,866,310,000	27.9010	52,071,915			98.00000%	
Delaware	730,273,100	28.1539	20,560,036			98.00000%	
<b>Totals:</b>	<b>2,596,583,100</b>		<b>72,631,951</b>	- 2,316,908 =	70,315,043 X	98.00000%	= 68,908,742

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
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	\$10.00	\$0.00	80,000
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>80,000</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	0.0000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
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
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>580,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,235,192,974 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>26,822,316</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>									
	Nether P Twp / Rose V Boro	27.0726	27.9010	3.06%	Yes	3.4%				
	Rutledge / Swarthmore Boro	27.0726	27.9010	3.06%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes					3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6152	Current Act 511 Occupation Taxes					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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,785,319
1200 Special Programs - Elementary / Secondary	15,384,036
1300 Vocational Education	295,000
1400 Other Instructional Programs - Elementary / Secondary	117,971
1600 Adult Education Programs	189,909
<b>Total Instruction</b>	<b>\$54,772,235</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,354,181
2200 Support Services - Instructional Staff	3,987,613
2300 Support Services - Administration	6,128,042
2400 Support Services - Pupil Health	1,493,362
2500 Support Services - Business	879,573
2600 Operation and Maintenance of Plant Services	5,528,809
2700 Student Transportation Services	4,189,408
2800 Support Services - Central	2,019,746
2900 Other Support Services	51,000
<b>Total Support Services</b>	<b>\$28,631,734</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,027,946
3300 Community Services	700
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,028,646</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,573,477
5200 Interfund Transfers - Out	325,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,298,477</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$91,731,092</b>

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,135,519
200 Personnel Services - Employee Benefits	14,030,340
300 Purchased Professional and Technical Services	507,994
400 Purchased Property Services	729,479
500 Other Purchased Services	477,060
600 Supplies	903,322
800 Other Objects	1,605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,785,319</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,463,255
200 Personnel Services - Employee Benefits	3,480,517
300 Purchased Professional and Technical Services	4,716,652
400 Purchased Property Services	50,000
500 Other Purchased Services	1,521,337
600 Supplies	141,550
700 Property	10,000
800 Other Objects	725
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,384,036</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	295,000
<b>Total Vocational Education</b>	<b>\$295,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	1,704
300 Purchased Professional and Technical Services	88,267
500 Other Purchased Services	22,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$117,971</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	189,909
<b>Total Adult Education Programs</b>	<b>\$189,909</b>
<b>Total Instruction</b>	<b>\$54,772,235</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,390,190
200 Personnel Services - Employee Benefits	1,484,600
300 Purchased Professional and Technical Services	294,141
400 Purchased Property Services	3,223
500 Other Purchased Services	4,500
600 Supplies	170,327
700 Property	6,500
800 Other Objects	700

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$4,354,181</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,063,572
200 Personnel Services - Employee Benefits	1,302,694
300 Purchased Professional and Technical Services	348,819
400 Purchased Property Services	7,775
500 Other Purchased Services	35,232
600 Supplies	224,871
700 Property	2,000
800 Other Objects	2,650
<b>Total Support Services - Instructional Staff</b>	<b>\$3,987,613</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,840,442
200 Personnel Services - Employee Benefits	1,720,078
300 Purchased Professional and Technical Services	427,217
400 Purchased Property Services	41,586
500 Other Purchased Services	143,647
600 Supplies	116,395
700 Property	21,010
800 Other Objects	817,667
<b>Total Support Services - Administration</b>	<b>\$6,128,042</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	493,200
200 Personnel Services - Employee Benefits	335,962
300 Purchased Professional and Technical Services	643,000
400 Purchased Property Services	4,000
600 Supplies	17,200
<b>Total Support Services - Pupil Health</b>	<b>\$1,493,362</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	462,461
200 Personnel Services - Employee Benefits	324,495
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	9,568
500 Other Purchased Services	12,599
600 Supplies	16,950
800 Other Objects	33,500
<b>Total Support Services - Business</b>	<b>\$879,573</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,127,343
200 Personnel Services - Employee Benefits	744,373
300 Purchased Professional and Technical Services	264,000
400 Purchased Property Services	2,041,837
500 Other Purchased Services	233,985
600 Supplies	1,004,091
700 Property	109,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,180
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,528,809</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,846,113
200 Personnel Services - Employee Benefits	1,332,885
300 Purchased Professional and Technical Services	27,100
400 Purchased Property Services	523,754
500 Other Purchased Services	109,300
600 Supplies	340,656
800 Other Objects	9,600
<b>Total Student Transportation Services</b>	<b>\$4,189,408</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	511,804
200 Personnel Services - Employee Benefits	643,139
300 Purchased Professional and Technical Services	413,259
400 Purchased Property Services	70,800
500 Other Purchased Services	201,014
600 Supplies	177,100
800 Other Objects	2,630
<b>Total Support Services - Central</b>	<b>\$2,019,746</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	51,000
<b>Total Other Support Services</b>	<b>\$51,000</b>
<b>Total Support Services</b>	<b>\$28,631,734</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,124,599
200 Personnel Services - Employee Benefits	389,056
300 Purchased Professional and Technical Services	138,585
400 Purchased Property Services	40,968
500 Other Purchased Services	100,340
600 Supplies	158,855
700 Property	36,290
800 Other Objects	39,253
<b>Total Student Activities</b>	<b>\$2,027,946</b>
<b>3300 Community Services</b>	
600 Supplies	700
<b>Total Community Services</b>	<b>\$700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,028,646</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	961,925
900 Other Uses of Funds	4,611,552

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,573,477</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	325,000
<b>Total Interfund Transfers - Out</b>	<b>\$325,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,298,477</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,731,092</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	9,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,500,000	4,500,000
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	300,000	300,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,800,000</b>	<b>\$12,800,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$14,800,000</b>	<b>\$12,800,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	49,500,000	45,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	950,000	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,200,000	2,200,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$52,650,000</b>	<b>\$48,150,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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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

<b>Total Other Capital Projects Fund</b>		
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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

<b>Total Debt Service Fund</b>		
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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

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$52,650,000</b>	<b>\$48,150,000</b>

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,500,000	4,500,000
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	300,000	300,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$7,800,000</b>	<b>\$6,800,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$60,450,000</b>	<b>\$54,950,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,928,768
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,428,768</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,828,768</b>