

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Dejuana Mosley

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chester-Upland SD	COUNTY : Delaware	AUN : 125231232
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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	\$147966802
Ending Unassigned Fund Balance	\$-12027975
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-8.12%

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
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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 : Chester-Upland SD	County : Delaware	AUN Number : 125231232
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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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$3,470,352.00 C x 2%: \$69,407.04</p>	
1790	<p>Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.</p> <p>Line (u) of RETR Report: \$5,932,305.00 Approved Referendum Exception Amt: \$0.00</p>	
1940	<p>Act 511 Taxes: 6151 Rate has changed from previous year.</p> <p>6151 Prior Year Rate: 6151 Current Year Rate: 0.500%</p>	The District's Receiver worked with the two municipalities to permit the District to receive its appropriate share of these taxes. In the past, the full amount was kept by the municipality.
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$443,150.00 Function 2200, Object 200: \$512,105.00</p>	The District has appropriately budgeted for staff tuition reimbursement in this function area, which has contributed to the benefits appearing higher than salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District continues to evaluate the best use of ESSER funds and therefore, has included the revenue appropriately and put the expenditures in budgetary reserve until a final plan is developed.
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 ending fund balance is attributed to prior year overspending. The District continues to work to address this matter.

<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		
0850 Unassigned Fund Balance	(12,000,000)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$12,000,000)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,812,077	
7000 Revenue from State Sources	105,914,445	
8000 Revenue from Federal Sources	15,212,305	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$147,938,827</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$135,938,827</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,482,092
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6150 Current Act 511 Taxes - Proportional Assessments	4,071,754
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	759,731
6910 Rentals	1,002,500
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	140,000
6990 Refunds and Other Miscellaneous Revenue	26,000
REVENUE FROM LOCAL SOURCES	\$26,812,077
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	84,613,648
7112 Basic Education Funding-Social Security	965,465
7160 Tuition for Orphans Subsidy	57,627
7220 Vocational Education	165,000
7271 Special Education funds for School-Aged Pupils	6,855,042
7292 Pre-K Counts	1,050,000
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	3,470,352
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	1,421,091
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	500,000
7820 State Share of Retirement Contributions	4,872,220
REVENUE FROM STATE SOURCES	\$105,914,445
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,820,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	260,415
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	27,070
8517 NCLB, Title IV - 21st Century Schools	956,665
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,480,890

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,267,200
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	375,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$15,212,305
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	147,938,827

Act 1 Index (current): 5.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(b)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,489,067		
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,352</u>		
Total Approx. Tax Revenue:	\$22,959,419		
Approx. Tax Levy for Tax Rate Calculation:	\$25,871,578		

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
2021-22 Data			
a. Assessed Value	\$1,075,536,421	\$558,473,228	\$1,634,009,649
b. Real Estate Mills	15.2200	15.7300	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$858,502,426	\$452,836,803	\$1,311,339,229
d. Assessed Value	\$885,502,426	\$286,765,810	\$1,172,268,236
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$16,369,664	\$8,784,784	\$25,154,448
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	65.46761%	34.53239%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$16,468,016	\$8,686,432	\$25,154,448
(f Total * g)			
i. Base Mills Subject to Index	15.3114	15.7300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.00000%	87.00000%	87.00000%
k. Tax Levy Needed	\$16,937,504	\$8,934,074	\$25,871,578
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	19.1200	31.1500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,930,806	\$8,932,755	\$25,863,561
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,393,209
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,482,092
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.4%

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Approx. Tax Levy for Tax Rate Calculation:	\$25,871,578		

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.1382	16.5794	
q. Mills In Excess of Index (if (l > p), (l - p))	2.9818	14.5706	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,290,415	\$4,754,405	\$19,044,820
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,640,391	\$4,178,350	\$6,818,741
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,297,140	\$3,635,165	\$5,932,305

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$12,313.00	\$25,526.00	
Number of Homestead/Farmstead Properties	3156	1023	4179
Median Assessed Value of Homestead Properties			\$55,740

Act 1 Index (current): 5.4%

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Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,489,067		
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,352</u>		
Total Approx. Tax Revenue:	\$22,959,419		
Approx. Tax Levy for Tax Rate Calculation:	\$25,871,578		

	Delaware Chester City	Delaware Chester Twp/Upland Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,470,352	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$3,470,352

CODE								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Delaware	885,502,426	19.1200	16,930,806				87.00000%	
Delaware	286,765,810	31.1500	8,932,755				87.00000%	
Totals:	1,172,268,236		25,863,561	-	3,470,352	=	22,393,209 X	87.00000% = 19,482,092
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,571,754	3,571,754	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000	
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						4,071,754	4,071,754	
Total Act 511, Current Taxes							4,071,754	
Act 511 Tax Limit -->				1,311,339,229 X	12	15,736,071		
				Market Value	Mills	(511 Limit)		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Chester City	15.3114	19.1200	24.88%	No	5.4%				
	Chester Twp/Upland Boro	15.7300	31.1500	98.03%	No	5.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.000%	0.500%	New	No	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

LEA : 125231232 Chester-Upland SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,232,760
1200 Special Programs - Elementary / Secondary	35,630,146
1300 Vocational Education	1,589,945
1400 Other Instructional Programs - Elementary / Secondary	993,330
1500 Nonpublic School Programs	255,895
1600 Adult Education Programs	353,510
1700 Higher Education Programs for Secondary Students	36,000
1800 Pre-Kindergarten	1,187,815
Total Instruction	\$94,279,401
2000 Support Services	
2100 Support Services - Students	7,009,755
2200 Support Services - Instructional Staff	3,190,461
2300 Support Services - Administration	5,781,440
2400 Support Services - Pupil Health	1,044,905
2500 Support Services - Business	2,471,120
2600 Operation and Maintenance of Plant Services	5,936,980
2700 Student Transportation Services	5,319,600
2800 Support Services - Central	1,039,320
2900 Other Support Services	41,000
Total Support Services	\$31,834,581
3000 Operation of Non-Instructional Services	
3200 Student Activities	599,610
3300 Community Services	49,400
Total Operation of Non-Instructional Services	\$649,010
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	39,000
Total Facilities Acquisition, Construction and Improvement Services	\$39,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,664,810
5900 Budgetary Reserve	10,500,000
Total Other Expenditures and Financing Uses	\$21,164,810
Total Estimated Expenditures and Other Financing Uses	\$147,966,802

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,744,050
200 Personnel Services - Employee Benefits	8,394,279
300 Purchased Professional and Technical Services	738,845
500 Other Purchased Services	31,653,590
600 Supplies	701,996
Total Regular Programs - Elementary / Secondary	\$54,232,760
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,136,055
200 Personnel Services - Employee Benefits	2,733,360
300 Purchased Professional and Technical Services	3,659,731
500 Other Purchased Services	25,090,000
600 Supplies	11,000
Total Special Programs - Elementary / Secondary	\$35,630,146
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	500,660
200 Personnel Services - Employee Benefits	351,625
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	11,000
500 Other Purchased Services	579,460
600 Supplies	88,800
700 Property	22,000
800 Other Objects	31,400
Total Vocational Education	\$1,589,945
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	348,425
200 Personnel Services - Employee Benefits	152,995
300 Purchased Professional and Technical Services	115,105
500 Other Purchased Services	275,000
600 Supplies	101,805
Total Other Instructional Programs - Elementary / Secondary	\$993,330
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	245,895
600 Supplies	10,000
Total Nonpublic School Programs	\$255,895
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	353,510
Total Adult Education Programs	\$353,510
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,000
600 Supplies	21,000
Total Higher Education Programs for Secondary Students	\$36,000

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<u>Description</u>	<u>Amount</u>
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	586,405
200 Personnel Services - Employee Benefits	406,100
300 Purchased Professional and Technical Services	90,000
600 Supplies	105,310
Total Pre-Kindergarten	\$1,187,815
Total Instruction	\$94,279,401
2000 <u>Support Services</u>	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,319,910
200 Personnel Services - Employee Benefits	2,242,345
300 Purchased Professional and Technical Services	1,406,000
500 Other Purchased Services	11,000
600 Supplies	30,000
800 Other Objects	500
Total Support Services - Students	\$7,009,755
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	443,150
200 Personnel Services - Employee Benefits	512,105
300 Purchased Professional and Technical Services	1,101,690
500 Other Purchased Services	379,000
600 Supplies	572,716
700 Property	180,000
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$3,190,461
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,404,895
200 Personnel Services - Employee Benefits	1,474,875
300 Purchased Professional and Technical Services	1,315,460
500 Other Purchased Services	200,480
600 Supplies	258,030
800 Other Objects	127,700
Total Support Services - Administration	\$5,781,440
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	201,815
200 Personnel Services - Employee Benefits	142,560
300 Purchased Professional and Technical Services	685,000
600 Supplies	15,530
Total Support Services - Pupil Health	\$1,044,905
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	458,000
200 Personnel Services - Employee Benefits	277,880
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	77,700

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	25,090
600 Supplies	17,250
800 Other Objects	1,576,200
Total Support Services - Business	\$2,471,120
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,809,935
200 Personnel Services - Employee Benefits	1,314,795
300 Purchased Professional and Technical Services	401,525
400 Purchased Property Services	882,690
500 Other Purchased Services	403,420
600 Supplies	1,084,015
700 Property	30,500
800 Other Objects	10,100
Total Operation and Maintenance of Plant Services	\$5,936,980
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	430,000
400 Purchased Property Services	15,000
500 Other Purchased Services	4,860,000
600 Supplies	14,500
800 Other Objects	100
Total Student Transportation Services	\$5,319,600
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	532,000
200 Personnel Services - Employee Benefits	317,725
300 Purchased Professional and Technical Services	155,820
500 Other Purchased Services	7,050
600 Supplies	3,500
800 Other Objects	23,225
Total Support Services - Central	\$1,039,320
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,000
600 Supplies	4,000
Total Other Support Services	\$41,000
Total Support Services	\$31,834,581
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	190,000
200 Personnel Services - Employee Benefits	87,030
300 Purchased Professional and Technical Services	63,100
400 Purchased Property Services	4,000
500 Other Purchased Services	143,280
600 Supplies	95,000
700 Property	10,000
800 Other Objects	7,200

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$599,610
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	12,940
500 Other Purchased Services	9,560
600 Supplies	26,900
Total Community Services	\$49,400
Total Operation of Non-Instructional Services	\$649,010
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	15,000
700 Property	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$39,000
Total Facilities Acquisition, Construction and Improvement Services	\$39,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,664,810
Total Interfund Transfers - Out	\$10,664,810
5900 <u>Budgetary Reserve</u>	
800 Other Objects	10,500,000
Total Budgetary Reserve	\$10,500,000
Total Other Expenditures and Financing Uses	\$21,164,810
TOTAL EXPENDITURES	\$147,966,802

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,000,000	\$6,000,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,000,000	\$6,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	58,330,000	52,466,000
0520 Extended-Term Financing Agreements Payable	32,000,000	30,500,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	850,000	865,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	125,000	120,000
0599 Other Noncurrent Liabilities	120,000	120,000
Total General Fund	\$91,425,000	\$84,071,000
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		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$91,425,000	\$84,071,000	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	8,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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	\$8,000,000	\$4,000,000
TOTAL INDEBTEDNESS	\$99,425,000	\$88,071,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(12,027,975)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$12,027,975)
5900 Budgetary Reserve	10,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,527,975)