

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Lori A Diefenderfer

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Extn :

Contact Person

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Extension

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Email Address

DRAFT OF PROPOSED FINAL BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$198400000
Ending Unassigned Fund Balance	\$-7600000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-3.83%

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

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
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	126,470,000
7000 Revenue from State Sources	57,200,000
8000 Revenue from Federal Sources	10,630,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$194,300,000**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$194,300,000**

DRAFT OF PROPOSED FINAL BUDGET

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	108,156,943
6112 Interim Real Estate Taxes	850,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	11,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,800,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,678,057
6910 Rentals	150,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	270,000

REVENUE FROM LOCAL SOURCES \$126,470,000

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	27,226,845
7112 Basic Education Funding-Social Security	1,678,159
7160 Tuition for Orphans Subsidy	150,000
7170 School Improvement Grants	5,984,860
7311 Pupil Transportation Subsidy	5,490,211
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,460,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,445,242
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	4,896,757
7505 Ready to Learn Block Grant	1,103,925
7820 State Share of Retirement Contributions	7,643,696

REVENUE FROM STATE SOURCES \$57,200,000

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,268,018
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	124,889
8742 Governor's Emergency Education Relief Fund (GEER)	107,624
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,000,000
8749 Other CARES Act Funding	785,045
8751 ARP ESSER Learning Loss	776,542
8752 ARP ESSER Summer Programs	155,309

DRAFT OF PROPOSED FINAL BUDGET

Amount

REVENUE FROM FEDERAL SOURCES

8753 ARP ESSER Afterschool Programs	155,309
8754 ARP ESSER Homeless Children and Youth Funds	87,264
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,000

REVENUE FROM FEDERAL SOURCES **\$10,630,000**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **194,300,000**

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Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$108,156,943
Amount of Tax Relief for Homestead Exclusions	<u>\$4,896,757</u>
Total Approx. Tax Revenue:	\$113,053,700
Approx. Tax Levy for Tax Rate Calculation:	\$118,746,171

Chester

Total

2021-22 Data

a. Assessed Value	\$2,967,550,849	\$2,967,550,849
b. Real Estate Mills	39.6910	

I. 2022-23 Data

c. 2020 STEB Market Value	\$4,643,015,631	\$4,643,015,631
d. Assessed Value	\$2,865,703,873	\$2,865,703,873
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$117,785,061	\$117,785,061
(a * b)		

2022-23 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$117,785,061	\$117,785,061
(f Total * g)		
i. Base Mills Subject to Index	39.6910	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$118,746,171	\$118,746,171
(Approx. Tax Levy * g)		

I. 2022-23 Real Estate Tax Rate 41.4370

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$118,746,171	\$118,746,171
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$113,849,414
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$108,156,943
(n * Est. Pct. Collection)		

DRAFT OF PROPOSED FINAL BUDGET

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$108,156,943
Amount of Tax Relief for Homestead Exclusions	<u>\$4,896,757</u>
Total Approx. Tax Revenue:	\$113,053,700
Approx. Tax Levy for Tax Rate Calculation:	\$118,746,171

	Chester	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.4374	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$118,747,318	\$118,747,318
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,000.00	
Number of Homestead/Farmstead Properties	14920	14920
Median Assessed Value of Homestead Properties		\$123,750

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$108,156,943

Amount of Tax Relief for Homestead Exclusions

\$4,896,757

Total Approx. Tax Revenue:

\$113,053,700

Approx. Tax Levy for Tax Rate Calculation:

\$118,746,171

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,896,757

Lowering RE Tax Rate

\$4,896,757

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$4,896,757

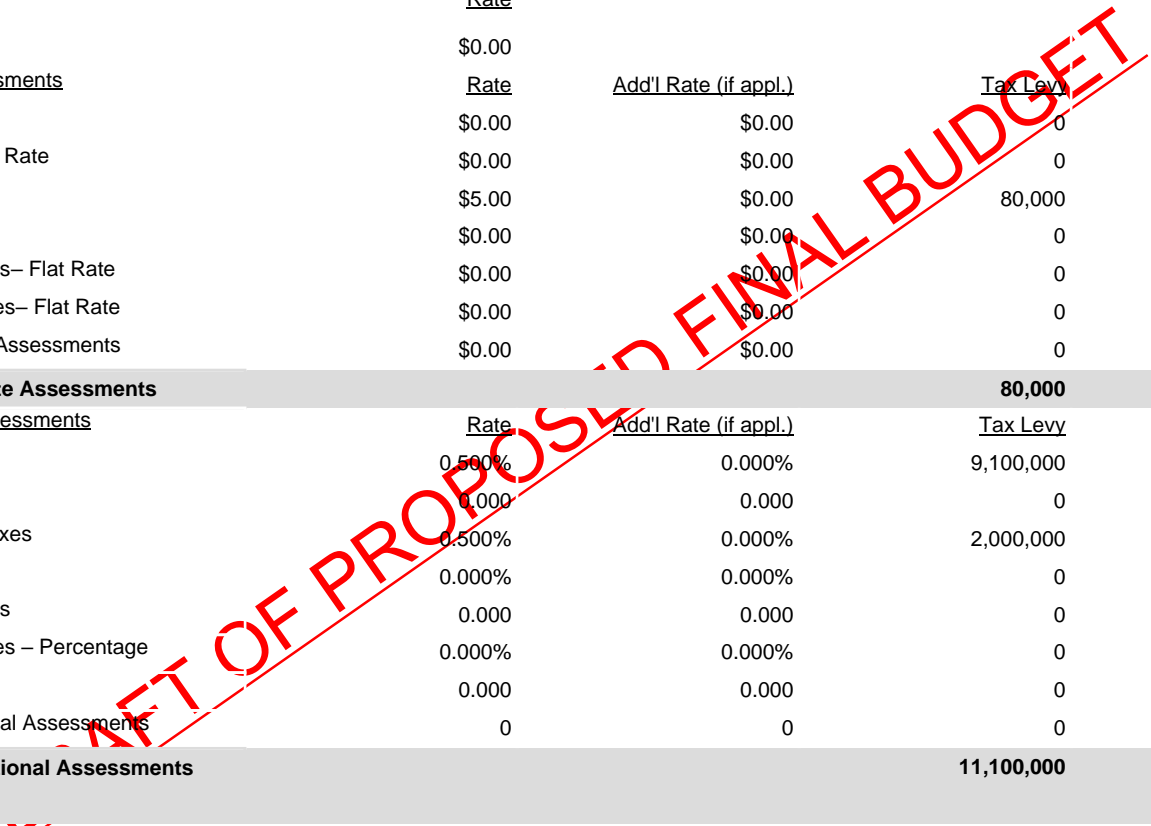
DRAFT OF PROPOSED FINAL BUDGET

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>
Chester	2,865,703,873	41.4370	118,746,171			95.00000%	
Totals:	2,865,703,873		118,746,171	4,896,757	113,849,414	95.00000%	108,156,943

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	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	\$5.00	\$0.00	80,000	80,000
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			80,000	80,000
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%	9,100,000	9,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			11,100,000	11,100,000
Total Act 511, Current Taxes				11,180,000
Act 511 Tax Limit -->		4,643,015,631	12	55,716,188
		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	39.6910	41.4370	4.40%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,059,353
1200 Special Programs - Elementary / Secondary	61,629,274
1300 Vocational Education	3,166,988
1400 Other Instructional Programs - Elementary / Secondary	102,444
Total Instruction	\$139,958,059
2000 Support Services	
2100 Support Services - Students	4,290,163
2200 Support Services - Instructional Staff	3,421,707
2300 Support Services - Administration	7,493,580
2400 Support Services - Pupil Health	1,070,485
2500 Support Services - Business	2,770,807
2600 Operation and Maintenance of Plant Services	9,090,675
2700 Student Transportation Services	9,321,986
2800 Support Services - Central	3,417,003
2900 Other Support Services	98,468
Total Support Services	\$40,974,874
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,122,217
Total Operation of Non-Instructional Services	\$2,122,217
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,344,850
Total Other Expenditures and Financing Uses	\$15,344,850
Total Estimated Expenditures and Other Financing Uses	\$198,400,000

DRAFT OF PROPOSED FINAL BUDGET

2022-2023 Final General Fund Budget

LEA : 124151902 Coatesville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,046,460
200 Personnel Services - Employee Benefits	17,455,589
300 Purchased Professional and Technical Services	1,222,270
400 Purchased Property Services	13,100
500 Other Purchased Services	28,184,990
600 Supplies	1,859,010
700 Property	251,214
800 Other Objects	26,720
Total Regular Programs - Elementary / Secondary	\$75,059,353
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,584,025
200 Personnel Services - Employee Benefits	3,794,523
300 Purchased Professional and Technical Services	15,238,860
500 Other Purchased Services	36,576,000
600 Supplies	421,671
700 Property	13,695
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$61,629,274
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,166,988
Total Vocational Education	\$3,166,988
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	53,913
200 Personnel Services - Employee Benefits	25,325
300 Purchased Professional and Technical Services	10,206
500 Other Purchased Services	10,000
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$102,444
Total Instruction	\$139,958,059
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,282,323
200 Personnel Services - Employee Benefits	1,583,450
300 Purchased Professional and Technical Services	340,500
500 Other Purchased Services	1,500
600 Supplies	47,090
800 Other Objects	35,300
Total Support Services - Students	\$4,290,163
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,673,819
200 Personnel Services - Employee Benefits	1,286,192
300 Purchased Professional and Technical Services	133,744

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	323,452
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$3,421,707
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,470,516
200 Personnel Services - Employee Benefits	2,168,952
300 Purchased Professional and Technical Services	938,550
400 Purchased Property Services	139,892
500 Other Purchased Services	72,300
600 Supplies	93,934
800 Other Objects	609,436
Total Support Services - Administration	\$7,493,580
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	563,008
200 Personnel Services - Employee Benefits	360,109
300 Purchased Professional and Technical Services	107,215
400 Purchased Property Services	9,100
500 Other Purchased Services	31,053
Total Support Services - Pupil Health	\$1,070,485
2500 Support Services - Business	
100 Personnel Services - Salaries	762,210
200 Personnel Services - Employee Benefits	1,593,847
300 Purchased Professional and Technical Services	120,000
500 Other Purchased Services	26,000
600 Supplies	56,250
800 Other Objects	212,500
Total Support Services - Business	\$2,770,807
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,864,242
200 Personnel Services - Employee Benefits	1,305,888
300 Purchased Professional and Technical Services	117,525
400 Purchased Property Services	3,223,895
500 Other Purchased Services	498,300
600 Supplies	2,018,950
700 Property	31,200
800 Other Objects	30,675
Total Operation and Maintenance of Plant Services	\$9,090,675
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,747
200 Personnel Services - Employee Benefits	48,083
300 Purchased Professional and Technical Services	266,610
500 Other Purchased Services	8,915,546
600 Supplies	23,500

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<u>Description</u>	<u>Amount</u>
700 Property	10,000
800 Other Objects	500
Total Student Transportation Services	\$9,321,986
2800 Support Services - Central	
100 Personnel Services - Salaries	406,354
200 Personnel Services - Employee Benefits	330,196
300 Purchased Professional and Technical Services	698,174
400 Purchased Property Services	553,172
500 Other Purchased Services	643,718
600 Supplies	640,199
700 Property	135,000
800 Other Objects	10,190
Total Support Services - Central	\$3,417,003
2900 Other Support Services	
500 Other Purchased Services	98,468
Total Other Support Services	\$98,468
Total Support Services	\$40,974,874
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	996,998
200 Personnel Services - Employee Benefits	506,844
300 Purchased Professional and Technical Services	134,056
400 Purchased Property Services	21,988
500 Other Purchased Services	215,636
600 Supplies	220,372
700 Property	3,173
800 Other Objects	23,150
Total Student Activities	\$2,122,217
Total Operation of Non-Instructional Services	\$2,122,217
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,056,700
900 Other Uses of Funds	10,288,150
Total Debt Service / Other Expenditures and Financing Uses	\$15,344,850
Total Other Expenditures and Financing Uses	\$15,344,850
TOTAL EXPENDITURES	\$198,400,000

DRAFT
PROPOSED FIN
BUDGET

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	3,000,000	1,000,000
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	\$1,000,000

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		

DRAFT OF PROPOSED FINAL BUDGET

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$3,000,000	\$1,000,000
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DRAFT OF PROPOSED FINAL BUDGET

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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

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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

77,000,000

7,000,000

Total Other Capital Projects Fund

\$77,000,000

\$7,000,000

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

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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

DRAFT OF PROPOSED FINAL BUDGET

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

DRAFT OF PROPOSED FINAL BUDGET

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	\$77,000,000	\$7,000,000

DRAFT OF PROPOSED FINAL BUDGET

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	\$77,000,000	\$7,000,000
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DRAFT OF PROPOSED FINAL BUDGET

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	(7,600,000)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$4,100,000)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$4,100,000)

DRAFT OF PROPOSED FINAL BUDGET