

PROPOSED

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

Craig Rogers

(610)789-7200

Extn :

Contact Person

Telephone

Extension

cjrogers@upperdarbysd.org

Email Address

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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	\$234824259
Ending Unassigned Fund Balance	\$12615333
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.37%

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 : Upper Darby SD	County : Delaware	AUN Number : 125239452
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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**

PROPOSED

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Provision for unanticipated expenditures (roughly 0.64% of total expenditures)
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.	Estimated Unassigned Funds for the year ending 06-30-2023
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Assigned Funds as of 06-30-2023 for OPEB, PSERS, reserves for encumbrance, capital needs and future IT needs.

PROPOSED

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,024,456	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,794,850	
0840 Assigned Fund Balance	10,150,000	
0850 Unassigned Fund Balance	13,144,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,088,850</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	114,058,205	
7000 Revenue from State Sources	93,590,093	
8000 Revenue from Federal Sources	18,632,444	
9000 Other Financing Sources	1,620,000	
Total Estimated Revenues And Other Financing Sources		<u>\$227,900,742</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$257,989,592</u>

PROPOSED

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	103,718,837
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,985,000
6500 Earnings on Investments	36,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,249,513
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	1,000
6980 Revenue from Community Services Activities	94,000
6990 Refunds and Other Miscellaneous Revenue	248,255

REVENUE FROM LOCAL SOURCES \$114,058,205**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	44,831,947
7112 Basic Education Funding-Social Security	4,587,479
7160 Tuition for Orphans Subsidy	425,000
7271 Special Education funds for School-Aged Pupils	9,056,016
7311 Pupil Transportation Subsidy	2,750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	274,000
7340 State Property Tax Reduction Allocation	6,481,808
7505 Ready to Learn Block Grant	2,073,956
7820 State Share of Retirement Contributions	22,259,887

REVENUE FROM STATE SOURCES \$93,590,093**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	6,258,416
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	656,953
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	255,253
8517 NCLB, Title IV - 21st Century Schools	349,928
8732 ARRA - Qualified School Construction Bonds (QSCB)	249,609
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	9,160,777
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,591,508

PROPOSED

Amount**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000
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REVENUE FROM FEDERAL SOURCES	\$18,632,444
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OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing	720,000
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9350 Enterprise Fund Transfers	900,000
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OTHER FINANCING SOURCES	\$1,620,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	227,900,742
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PROPOSED

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$103,718,837
Amount of Tax Relief for Homestead Exclusions	<u>\$6,482,601</u>
Total Approx. Tax Revenue:	\$110,201,438
Approx. Tax Levy for Tax Rate Calculation:	\$117,322,396

Delaware

Total

2021-22 Data

a. Assessed Value	\$4,666,613,729	\$4,666,613,729
b. Real Estate Mills	24.6274	

I. 2022-23 Data

c. 2020 STEB Market Value	\$3,797,468,229	\$3,797,468,229
d. Assessed Value	\$4,647,701,583	\$4,647,701,583
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$114,926,563	\$114,926,563
(a * b)		

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$114,926,563	\$114,926,563
(f Total * g)		
i. Base Mills Subject to Index	24.6274	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.57545%	93.57545%
k. Tax Levy Needed	\$117,322,396	\$117,322,396
(Approx. Tax Levy * g)		

I. 2022-23 Real Estate Tax Rate

25.2431

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$117,322,396	\$117,322,396
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$110,839,795
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$103,718,837
(n * Est. Pct. Collection)		

PROPOSED

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$103,718,837
Amount of Tax Relief for Homestead Exclusions	<u>\$6,482,601</u>
Total Approx. Tax Revenue:	\$110,201,438
Approx. Tax Levy for Tax Rate Calculation:	\$117,322,396

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.8587	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$120,183,521	\$120,183,521
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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$17,165.00	
Number of Homestead/Farmstead Properties	14961	14961
Median Assessed Value of Homestead Properties		\$125,930

PROPOSED

	Rate	
Approx. Tax Revenue from RE Taxes:	\$103,718,837	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,482,601</u>	
Total Approx. Tax Revenue:	\$110,201,438	
Approx. Tax Levy for Tax Rate Calculation:	\$117,322,396	
	Delaware	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,481,808	Lowering RE Tax Rate	\$0	\$6,481,808
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$793			\$793
Amount of Tax Relief from State/Local Sources				\$6,482,601

PROPOSED

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>
Delaware	4,647,701,583	25.2431	117,322,396			93.57545%	
Totals:	4,647,701,583		117,322,396	- 6,482,601 =	110,839,795 X	93.57545% =	103,718,837

	<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
Total Current Act 511 Taxes -- Flat Rate Assessments			0
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	1.000%	0.000%	2,500,000
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
Total Current Act 511 Taxes -- Proportional Assessments			2,500,000
Total Act 511, Current Taxes			2,500,000
Act 511 Tax Limit -->	3,797,468,229 X	12	45,569,619
	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>									
	Delaware	24.6274	25.2431	2.51%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.0%				

PROPOSED

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	101,406,811
1200 Special Programs - Elementary / Secondary	48,085,897
1300 Vocational Education	2,059,088
1400 Other Instructional Programs - Elementary / Secondary	3,316,281
1500 Nonpublic School Programs	270,150
1600 Adult Education Programs	854,807
Total Instruction	\$155,993,034
2000 Support Services	
2100 Support Services - Students	8,859,221
2200 Support Services - Instructional Staff	7,673,313
2300 Support Services - Administration	11,934,797
2400 Support Services - Pupil Health	1,855,525
2500 Support Services - Business	2,061,739
2600 Operation and Maintenance of Plant Services	17,570,355
2700 Student Transportation Services	9,048,738
2800 Support Services - Central	3,109,754
2900 Other Support Services	85,010
Total Support Services	\$62,198,452
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,235,288
3300 Community Services	1,661,495
Total Operation of Non-Instructional Services	\$3,896,783
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,171,020
Total Facilities Acquisition, Construction and Improvement Services	\$3,171,020
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,564,970
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	\$9,564,970
Total Estimated Expenditures and Other Financing Uses	\$234,824,259

PROPOSED

Description**Amount****1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	50,204,338
200 Personnel Services - Employee Benefits	31,594,735
300 Purchased Professional and Technical Services	1,612,164
400 Purchased Property Services	274,869
500 Other Purchased Services	8,643,131
600 Supplies	9,031,683
700 Property	45,641
800 Other Objects	250

Total Regular Programs - Elementary / Secondary**\$101,406,811****1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	12,873,169
200 Personnel Services - Employee Benefits	8,901,998
300 Purchased Professional and Technical Services	11,359,807
400 Purchased Property Services	2,125
500 Other Purchased Services	13,409,486
600 Supplies	152,212
800 Other Objects	1,387,100

Total Special Programs - Elementary / Secondary**\$48,085,897****1300 Vocational Education**

500 Other Purchased Services	2,059,088
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Total Vocational Education**\$2,059,088****1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	1,473,810
200 Personnel Services - Employee Benefits	538,071
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,125,000
600 Supplies	87,600

Total Other Instructional Programs - Elementary / Secondary**\$3,316,281****1500 Nonpublic School Programs**

300 Purchased Professional and Technical Services	217,000
600 Supplies	53,150

Total Nonpublic School Programs**\$270,150****1600 Adult Education Programs**

300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	834,807

Total Adult Education Programs**\$854,807****Total Instruction****\$155,993,034****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	5,104,817
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PROPOSED

Description	Amount
200 Personnel Services - Employee Benefits	3,250,918
300 Purchased Professional and Technical Services	321,080
400 Purchased Property Services	5,128
500 Other Purchased Services	95,100
600 Supplies	79,678
800 Other Objects	2,500
Total Support Services - Students	\$8,859,221
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	4,096,002
200 Personnel Services - Employee Benefits	3,050,111
300 Purchased Professional and Technical Services	414,500
400 Purchased Property Services	11,000
500 Other Purchased Services	20,000
600 Supplies	74,860
800 Other Objects	6,840
Total Support Services - Instructional Staff	\$7,673,313
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,189,818
200 Personnel Services - Employee Benefits	3,952,528
300 Purchased Professional and Technical Services	628,000
400 Purchased Property Services	35,009
500 Other Purchased Services	871,424
600 Supplies	56,550
800 Other Objects	201,468
Total Support Services - Administration	\$11,934,797
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,108,782
200 Personnel Services - Employee Benefits	657,255
300 Purchased Professional and Technical Services	69,200
500 Other Purchased Services	200
600 Supplies	20,088
Total Support Services - Pupil Health	\$1,855,525
2500 Support Services - Business	
100 Personnel Services - Salaries	1,131,837
200 Personnel Services - Employee Benefits	763,109
300 Purchased Professional and Technical Services	113,650
400 Purchased Property Services	11,500
500 Other Purchased Services	25,000
600 Supplies	14,843
800 Other Objects	1,800
Total Support Services - Business	\$2,061,739
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,291,795
200 Personnel Services - Employee Benefits	3,868,758
300 Purchased Professional and Technical Services	77,005

PROPOSED

Description	Amount
400 Purchased Property Services	4,379,350
500 Other Purchased Services	572,267
600 Supplies	2,243,980
700 Property	127,700
800 Other Objects	9,500
Total Operation and Maintenance of Plant Services	\$17,570,355
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,730,433
200 Personnel Services - Employee Benefits	2,213,600
300 Purchased Professional and Technical Services	10,940
400 Purchased Property Services	153,250
500 Other Purchased Services	554,750
600 Supplies	785,215
700 Property	600,000
800 Other Objects	550
Total Student Transportation Services	\$9,048,738
2800 Support Services - Central	
100 Personnel Services - Salaries	1,477,013
200 Personnel Services - Employee Benefits	964,592
300 Purchased Professional and Technical Services	132,390
400 Purchased Property Services	13,700
500 Other Purchased Services	18,685
600 Supplies	489,281
700 Property	8,000
800 Other Objects	6,093
Total Support Services - Central	\$3,109,754
2900 Other Support Services	
500 Other Purchased Services	85,010
Total Other Support Services	\$85,010
Total Support Services	\$62,198,452
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,214,946
200 Personnel Services - Employee Benefits	584,292
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	37,500
500 Other Purchased Services	136,500
600 Supplies	175,650
700 Property	30,000
800 Other Objects	13,900
Total Student Activities	\$2,235,288
3300 Community Services	
100 Personnel Services - Salaries	1,121,043
200 Personnel Services - Employee Benefits	251,569

PROPOSED

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	148,275
400 Purchased Property Services	4,647
500 Other Purchased Services	55,700
600 Supplies	80,261
Total Community Services	\$1,661,495
Total Operation of Non-Instructional Services	\$3,896,783
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	3,171,020
Total Facilities Acquisition, Construction and Improvement Services	\$3,171,020
Total Facilities Acquisition, Construction and Improvement Services	\$3,171,020
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,021,740
900 Other Uses of Funds	4,543,230
Total Debt Service / Other Expenditures and Financing Uses	\$7,564,970
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$9,564,970
TOTAL EXPENDITURES	\$234,824,259

PROPOSED

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

General Fund	42,047,108	35,123,592
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	20,118,137	20,618,137
Other Capital Projects Fund	44,946,136	22,946,136
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,215,123	3,315,123
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	550,000	525,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	215,854	195,500
Other Agency Fund	305,500	275,500
Permanent Fund		
Total Cash and Short-Term Investments	\$112,397,858	\$82,998,988

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

PROPOSED

06/30/2022 Estimate

06/30/2023 Projection

\$112,397,858

\$82,998,988

PROPOSED

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection**General Fund**

0510 Bonds Payable	128,347,256	125,050,583
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,311,934	376,380
0540 Accumulated Compensated Absences	2,890,111	2,962,364
0550 Authority Lease Obligations	1,450,943	1,073,526
0560 Other Post-Employment Benefits (OPEB)	10,756,561	11,568,192
0599 Other Noncurrent Liabilities	332,181,300	365,399,430

Total General Fund**\$476,938,105****\$506,430,475****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

PROPOSED

Long-Term Indebtedness

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

06/30/2022 Estimate06/30/2023 Projection**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

PROPOSED

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

06/30/2022 Estimate

06/30/2023 Projection

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

PROPOSED

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

PROPOSED

Long-Term Indebtedness

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

06/30/2022 Estimate

06/30/2023 Projection

Total Permanent Fund		
Total Long-Term Indebtedness	\$476,938,105	\$506,430,475

PROPOSED

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	35,759,198	36,543,796
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	900,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	215,854	195,500
Other Agency Fund	305,500	275,500
Permanent Fund		
Total Short-Term Payables	\$37,180,552	\$37,914,796
TOTAL INDEBTEDNESS	\$514,118,657	\$544,345,271

PROPOSED

Account Description	Amounts
0810 Nonspendable Fund Balance	1,024,456
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,550,000
0850 Unassigned Fund Balance	12,615,333
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,165,333
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,689,789