

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Norristown Area SD	County : Montgomery	AUN Number : 123465602
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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 5/23/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Norristown Area SD	COUNTY : Montgomery	AUN : 123465602
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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	\$179205000
Ending Unassigned Fund Balance	\$11718075
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.53%

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 5/23/2022
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DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	<u>5/23/22</u>
President of the Board - Original Signature Required	Date
	<u>5/23/22</u>
Secretary of the Board - Original Signature Required	Date
	<u>5/23/2022</u>
Chief School Administrator - Original Signature Required	Date

KENDRA LEIB

Contact Person

(610)630-5018

Extn :

Telephone

Extension

kleib@nasd.k12.pa.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	NASD plans to maintain a minimal fund balance

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	12,647,435	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,647,435</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	115,775,466	
7000 Revenue from State Sources	42,479,174	
8000 Revenue from Federal Sources	20,021,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$178,275,640</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$190,923,075</u>

LEA : 123465602 Norristown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	100,610,466
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	110,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	9,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,700,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	50,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$115,775,466
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,200,000
7112 Basic Education Funding-Social Security	2,200,000
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	5,100,000
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	522,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	3,470,174
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	787,000
7820 State Share of Retirement Contributions	12,000,000
REVENUE FROM STATE SOURCES	\$42,479,174
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	1,600,000
8513 IDEA, Section 619	8,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,600,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	320,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	200,000
8517 NCLB, Title IV - 21st Century Schools	1,800,000

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 123465602 Norristown Area SD		
Printed 5/25/2022 1:54:04 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8732 ARRA - Qualified School Construction Bonds (QSCB)	710,000	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,300,000	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	7,000,000	
8749 Other CARES Act Funding	923,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	500,000	
Reimbursements (Access)		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000	
REVENUE FROM FEDERAL SOURCES	\$20,021,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	178,275,640	

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$100,610,466	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,174</u>	
Total Approx. Tax Revenue:	\$104,080,640	
Approx. Tax Levy for Tax Rate Calculation:	\$109,771,200	
	Montgomery	Total

2021-22 Data		
a. Assessed Value	\$2,800,000,000	\$2,800,000,000
b. Real Estate Mills	39.2040	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,377,827,695	\$4,377,827,695
d. Assessed Value	\$2,800,000,000	\$2,800,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$109,771,200	\$109,771,200
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$109,771,200	\$109,771,200
(f Total * g)		
i. Base Mills Subject to Index	39.2040	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.64675%	94.64675%
k. Tax Levy Needed	\$109,771,200	\$109,771,200
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	39.2040	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$109,771,200	\$109,771,200
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$106,301,026
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$100,610,466
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$100,610,466	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,174</u>	
Total Approx. Tax Revenue:	\$104,080,640	
Approx. Tax Levy for Tax Rate Calculation:	\$109,771,200	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.9289	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$114,600,920	\$114,600,920
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	\$7,951.00	
Number of Homestead/Farmstead Properties	11132	11132
Median Assessed Value of Homestead Properties		\$108,835

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$100,610,466
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,174</u>
Total Approx. Tax Revenue:	\$104,080,640
Approx. Tax Levy for Tax Rate Calculation:	\$109,771,200
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,470,174	Lowering RE Tax Rate	\$0	\$3,470,174
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,470,174

CODE									
6111 <u>Current Real Estate Taxes</u>									
<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>		
Montgomery	2,800,000,000	39.2040	109,771,200			94.64675%			
Totals:	2,800,000,000		109,771,200	-	3,470,174 =	106,301,026 X	94.64675%	=	100,610,466
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			100,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	100,000	100,000		
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						100,000	100,000		
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%	7,500,000	7,500,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	1,650,000	1,650,000		
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						9,150,000	9,150,000		
Total Act 511, Current Taxes							9,250,000		
Act 511 Tax Limit -->				4,377,827,695 X	12	52,533,932			
				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	Current Real Estate Taxes									
	Montgomery	39.2040	39.2040	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,310,000
1200 Special Programs - Elementary / Secondary	31,270,000
1300 Vocational Education	5,410,000
1400 Other Instructional Programs - Elementary / Secondary	1,550,000
1500 Nonpublic School Programs	95,000
Total Instruction	\$113,635,000
2000 Support Services	
2100 Support Services - Students	7,990,000
2200 Support Services - Instructional Staff	2,275,000
2300 Support Services - Administration	11,411,000
2400 Support Services - Pupil Health	2,248,000
2500 Support Services - Business	965,000
2600 Operation and Maintenance of Plant Services	12,136,000
2700 Student Transportation Services	12,630,000
2800 Support Services - Central	3,904,000
2900 Other Support Services	75,000
Total Support Services	\$53,634,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,555,000
3300 Community Services	800,000
Total Operation of Non-Instructional Services	\$2,355,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,581,000
Total Other Expenditures and Financing Uses	\$9,581,000
Total Estimated Expenditures and Other Financing Uses	\$179,205,000

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		39,950,000
200 Personnel Services - Employee Benefits		23,180,000
300 Purchased Professional and Technical Services		2,000,000
400 Purchased Property Services		60,000
500 Other Purchased Services		7,810,000
600 Supplies		2,310,000
Total Regular Programs - Elementary / Secondary		\$75,310,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,095,000
200 Personnel Services - Employee Benefits		6,540,000
300 Purchased Professional and Technical Services		4,200,000
500 Other Purchased Services		10,200,000
600 Supplies		150,000
800 Other Objects		85,000
Total Special Programs - Elementary / Secondary		\$31,270,000
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		1,125,000
200 Personnel Services - Employee Benefits		630,000
500 Other Purchased Services		3,640,000
600 Supplies		15,000
Total Vocational Education		\$5,410,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		800,000
200 Personnel Services - Employee Benefits		300,000
300 Purchased Professional and Technical Services		200,000
500 Other Purchased Services		100,000
600 Supplies		150,000
Total Other Instructional Programs - Elementary / Secondary		\$1,550,000
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		90,000
600 Supplies		5,000
Total Nonpublic School Programs		\$95,000
Total Instruction		\$113,635,000
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		4,125,000
200 Personnel Services - Employee Benefits		2,945,000
300 Purchased Professional and Technical Services		900,000
500 Other Purchased Services		1,500
600 Supplies		18,500
Total Support Services - Students		\$7,990,000

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,200,000
200 Personnel Services - Employee Benefits	930,000
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	25,000
600 Supplies	40,000
Total Support Services - Instructional Staff	\$2,275,000
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,098,000
200 Personnel Services - Employee Benefits	3,658,000
300 Purchased Professional and Technical Services	900,000
500 Other Purchased Services	290,000
600 Supplies	350,000
800 Other Objects	115,000
Total Support Services - Administration	\$11,411,000
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,190,000
200 Personnel Services - Employee Benefits	820,000
300 Purchased Professional and Technical Services	185,000
600 Supplies	53,000
Total Support Services - Pupil Health	\$2,248,000
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	545,000
200 Personnel Services - Employee Benefits	300,000
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	5,000
600 Supplies	30,000
800 Other Objects	10,000
Total Support Services - Business	\$965,000
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,980,000
200 Personnel Services - Employee Benefits	2,696,000
300 Purchased Professional and Technical Services	700,000
400 Purchased Property Services	2,250,000
500 Other Purchased Services	375,000
600 Supplies	1,875,000
700 Property	250,000
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$12,136,000
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	925,000
200 Personnel Services - Employee Benefits	685,000
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	125,000
500 Other Purchased Services	10,250,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	440,000
700 Property	200,000
Total Student Transportation Services	\$12,630,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,200,000
200 Personnel Services - Employee Benefits	797,000
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	566,000
500 Other Purchased Services	40,500
600 Supplies	579,500
700 Property	270,000
800 Other Objects	1,000
Total Support Services - Central	\$3,904,000
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$53,634,000
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	610,000
200 Personnel Services - Employee Benefits	283,000
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	35,000
500 Other Purchased Services	192,000
600 Supplies	135,000
700 Property	25,000
800 Other Objects	25,000
Total Student Activities	\$1,555,000
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	175,000
200 Personnel Services - Employee Benefits	140,000
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	300,000
600 Supplies	17,000
800 Other Objects	28,000
Total Community Services	\$800,000
Total Operation of Non-Instructional Services	\$2,355,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,266,000
900 Other Uses of Funds	5,315,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,581,000
Total Other Expenditures and Financing Uses	\$9,581,000
TOTAL EXPENDITURES	\$179,205,000

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	13,156,935	13,156,935
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	\$13,156,935	\$13,156,935

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		

LEA : 123465602 Norristown Area SD

<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	\$13,156,935	\$13,156,935

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

<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		

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

<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		

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	11,849,000	2,279,000
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	\$11,849,000	\$2,279,000
TOTAL INDEBTEDNESS	\$11,849,000	\$2,279,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,718,075
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,718,075
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,718,075