

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2022

Scott Overland
vice President of the Board - Original Signature Required

5/26/2022
Date

[Signature]
Secretary of the Board - Original Signature Required

5/24/2022
Date

[Signature]
Chief School Administrator - Original Signature Required

5/26/2022
Date

Jeremy Melber
Contact Person

(484)927-5020 Extn :
Telephone Extension

melberj@pasd.com
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Phoenixville Area SD	COUNTY : Chester	AUN : 124157203
---	---------------------	--------------------

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.

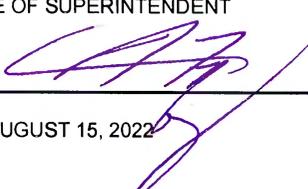
Total Budgeted Expenditures	\$103521355
Ending Unassigned Fund Balance	\$7287170
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.03%

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 5/25/2022
--	-------------------

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 : Phoenixville Area SD	County : Chester	AUN Number : 124157203
---	----------------------------	----------------------------------

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 4/18/2022
---	--------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget for expenditure contingencies
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.	Fund Balance maintained for flexibility of unexpected expense in future budget years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Healthcare Reserve

<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	11,093,000
0850 Unassigned Fund Balance	7,287,170
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,380,170</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	82,534,743
7000 Revenue from State Sources	19,257,686
8000 Revenue from Federal Sources	1,525,000
9000 Other Financing Sources	203,926
Total Estimated Revenues And Other Financing Sources	<u>\$103,521,355</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$121,901,525</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	67,729,743
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	77,500
6140 Current Act 511 Taxes - Flat Rate Assessments	77,500
6150 Current Act 511 Taxes - Proportional Assessments	10,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,500,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	540,000
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	225,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	260,000

REVENUE FROM LOCAL SOURCES \$82,534,743

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,554,539
7271 Special Education funds for School-Aged Pupils	1,676,558
7311 Pupil Transportation Subsidy	1,100,000
7340 State Property Tax Reduction Allocation	1,693,389
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	518,700
7810 State Share of Social Security and Medicare Taxes	1,553,622
7820 State Share of Retirement Contributions	7,160,878

REVENUE FROM STATE SOURCES \$19,257,686

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	380,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	765,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

REVENUE FROM FEDERAL SOURCES \$1,525,000

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	203,926
--	---------

OTHER FINANCING SOURCES \$203,926

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 103,521,355

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$67,729,743	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,693,389</u>	
Total Approx. Tax Revenue:	\$69,423,132	
Approx. Tax Levy for Tax Rate Calculation:	\$71,807,445	
	Chester	Total

2021-22 Data		
a. Assessed Value	\$2,161,694,287	\$2,161,694,287
b. Real Estate Mills	32.3200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,604,755,939	\$3,604,755,939
d. Assessed Value	\$2,199,989,723	\$2,199,989,723
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$69,865,959	\$69,865,959
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$69,865,959	\$69,865,959
(f Total * g)		
i. Base Mills Subject to Index	32.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.59938%	96.59938%
k. Tax Levy Needed	\$71,807,445	\$71,807,445
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	32.6399	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$71,807,445	\$71,807,445
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,114,056
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$67,729,743
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$67,729,743	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,693,389</u>	
Total Approx. Tax Revenue:	\$69,423,132	
Approx. Tax Levy for Tax Rate Calculation:	\$71,807,445	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.4188	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$73,521,017	\$73,521,017
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	\$6,245.00	
Number of Homestead/Farmstead Properties	8313	8313
Median Assessed Value of Homestead Properties		\$144,015

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$67,729,743
Amount of Tax Relief for Homestead Exclusions	<u>\$1,693,389</u>
Total Approx. Tax Revenue:	\$69,423,132
Approx. Tax Levy for Tax Rate Calculation:	\$71,807,445

Chester		Total
----------------	--	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,693,389	Lowering RE Tax Rate	\$0	\$1,693,389
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,693,389

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	2,199,989,723	32.6399	71,807,445			96.59938%	
Totals:	2,199,989,723		71,807,445	- 1,693,389	= 70,114,056	X 96.59938%	= 67,729,743

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		77,500
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	\$5.00	\$0.00	77,500
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 77,500 77,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,500,000	7,500,000
6152 Current Act 511 Occupation Taxes	370.6500	0.000	1,500,000	1,500,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
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 10,200,000 10,200,000

Total Act 511, Current Taxes 10,277,500

Act 511 Tax Limit -->	3,604,755,939	X	12	43,257,071
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	
6111	<u>Current Real Estate Taxes</u> Chester	32.3200	32.6399	0.99%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6152	Current Act 511 Occupation Taxes	370.6500	370.6500	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,894,258
1200 Special Programs - Elementary / Secondary	17,800,330
1300 Vocational Education	843,814
1400 Other Instructional Programs - Elementary / Secondary	115,000
Total Instruction	\$60,653,402
2000 Support Services	
2100 Support Services - Students	5,123,653
2200 Support Services - Instructional Staff	2,037,952
2300 Support Services - Administration	5,391,331
2400 Support Services - Pupil Health	1,312,970
2500 Support Services - Business	1,064,859
2600 Operation and Maintenance of Plant Services	6,193,302
2700 Student Transportation Services	5,133,675
2800 Support Services - Central	2,420,349
2900 Other Support Services	37,000
Total Support Services	\$28,715,091
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,360,594
Total Operation of Non-Instructional Services	\$2,360,594
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,623,928
5200 Interfund Transfers - Out	300,000
5300 Transfers Out to Component Units/Primary Governments	578,340
5900 Budgetary Reserve	290,000
Total Other Expenditures and Financing Uses	\$11,792,268
Total Estimated Expenditures and Other Financing Uses	\$103,521,355

2022-2023 Final General Fund Budget

LEA : 124157203 Phoenixville Area SD

Printed 5/26/2022 1:10:40 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,745,402
200 Personnel Services - Employee Benefits	14,657,257
300 Purchased Professional and Technical Services	810,559
400 Purchased Property Services	569,470
500 Other Purchased Services	2,843,112
600 Supplies	840,458
700 Property	423,000
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$41,894,258
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,163,234
200 Personnel Services - Employee Benefits	3,778,273
300 Purchased Professional and Technical Services	2,906,000
500 Other Purchased Services	4,755,123
600 Supplies	177,700
700 Property	19,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$17,800,330
1300 <u>Vocational Education</u>	
500 Other Purchased Services	843,814
Total Vocational Education	\$843,814
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	105,000
Total Other Instructional Programs - Elementary / Secondary	\$115,000
Total Instruction	\$60,653,402
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,029,298
200 Personnel Services - Employee Benefits	1,852,655
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	6,500
600 Supplies	46,000
800 Other Objects	4,200
Total Support Services - Students	\$5,123,653
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,023,728
200 Personnel Services - Employee Benefits	649,613
300 Purchased Professional and Technical Services	173,300
500 Other Purchased Services	10,600
600 Supplies	177,711
800 Other Objects	3,000

2022-2023 Final General Fund Budget

LEA : 124157203 Phoenixville Area SD

Printed 5/26/2022 1:10:40 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$2,037,952
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,983,296
200 Personnel Services - Employee Benefits	1,893,069
300 Purchased Professional and Technical Services	329,400
500 Other Purchased Services	69,800
600 Supplies	62,816
800 Other Objects	52,950
Total Support Services - Administration	\$5,391,331
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	739,158
200 Personnel Services - Employee Benefits	469,037
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	4,275
500 Other Purchased Services	1,500
600 Supplies	36,000
Total Support Services - Pupil Health	\$1,312,970
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	616,901
200 Personnel Services - Employee Benefits	391,458
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	32,500
500 Other Purchased Services	5,500
600 Supplies	6,000
800 Other Objects	2,500
Total Support Services - Business	\$1,064,859
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,507,279
200 Personnel Services - Employee Benefits	1,591,009
300 Purchased Professional and Technical Services	154,816
400 Purchased Property Services	618,841
500 Other Purchased Services	352,560
600 Supplies	938,797
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$6,193,302
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	141,716
200 Personnel Services - Employee Benefits	89,927
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	14,000
500 Other Purchased Services	4,790,532
600 Supplies	2,500
Total Student Transportation Services	\$5,133,675
2800 <u>Support Services - Central</u>	

2022-2023 Final General Fund Budget

LEA : 124157203 Phoenixville Area SD

Printed 5/26/2022 1:10:40 PM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	900,641
200 Personnel Services - Employee Benefits	571,508
300 Purchased Professional and Technical Services	236,500
400 Purchased Property Services	165,000
500 Other Purchased Services	4,500
600 Supplies	400,200
700 Property	140,000
800 Other Objects	2,000
Total Support Services - Central	\$2,420,349
2900 Other Support Services	
500 Other Purchased Services	37,000
Total Other Support Services	\$37,000
Total Support Services	\$28,715,091
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,135,920
200 Personnel Services - Employee Benefits	730,324
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	20,000
500 Other Purchased Services	217,700
600 Supplies	95,450
800 Other Objects	27,200
Total Student Activities	\$2,360,594
Total Operation of Non-Instructional Services	\$2,360,594
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,612,135
900 Other Uses of Funds	7,011,793
Total Debt Service / Other Expenditures and Financing Uses	\$10,623,928
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	578,340
Total Transfers Out to Component Units/Primary Governments	\$578,340
5900 Budgetary Reserve	
800 Other Objects	290,000
Total Budgetary Reserve	\$290,000
Total Other Expenditures and Financing Uses	\$11,792,268
TOTAL EXPENDITURES	\$103,521,355

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	18,400,000	18,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,700,000	1,700,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds	10,000	10,000
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	\$20,410,000	\$20,410,000
--	---------------------	---------------------

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$20,410,000	\$20,410,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	108,000,000	108,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$113,400,000	\$113,400,000
---------------------------	----------------------	----------------------

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		

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

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

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

<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	\$113,400,000	\$113,400,000

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	\$113,400,000	\$113,400,000
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,093,000
0850 Unassigned Fund Balance	7,287,170
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,380,170
5900 Budgetary Reserve	290,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,670,170