

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required

6/23/2022
Date



Secretary of the Board - Original Signature Required

6/28/2022
Date



Chief School Administrator - Original Signature Required

6/28/2022
Date

Christopher Lionetti

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Abington SD	COUNTY : Montgomery	AUN : 123460302
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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	\$180904532
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

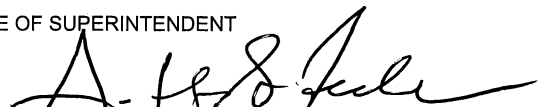
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/22
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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 : Abington SD	County : Montgomery	AUN Number : 123460302
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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 5/10/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For employee benefits including the cumulative impact of PSERS employer contribution rate increases, capital projects, digital transformation plan (classroom technology updates) and curriculum expansion (grade-span reconfiguration)

<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	742,695
0820 Restricted Fund Balance	
0830 Committed Fund Balance	19,396,418
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	<u>\$19,396,418</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	124,064,207
7000 Revenue from State Sources	40,295,172
8000 Revenue from Federal Sources	4,140,505
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$168,499,884</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$187,896,302</u>

LEA : 123460302 Abington SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	110,784,554
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	113,650
6114 Payments in Lieu of Current Taxes - State / Local	47,500
6150 Current Act 511 Taxes - Proportional Assessments	9,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	225,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,588,503
6910 Rentals	30,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$124,064,207
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,738,164
7160 Tuition for Orphans Subsidy	220,000
7271 Special Education funds for School-Aged Pupils	3,857,652
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	185,000
7340 State Property Tax Reduction Allocation	6,424,576
7501 PA Accountability Grants	401,756
7810 State Share of Social Security and Medicare Taxes	3,533,160
7820 State Share of Retirement Contributions	16,284,864
REVENUE FROM STATE SOURCES	\$40,295,172
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	5,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	690,132
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	151,654
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	48,305
8517 NCLB, Title IV - 21st Century Schools	62,290
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	203,756
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,129,368

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	850,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$4,140,505
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	168,499,884

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$110,784,554	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,424,576</u>	
Total Approx. Tax Revenue:	\$117,209,130	
Approx. Tax Levy for Tax Rate Calculation:	\$120,049,760	
	Montgomery	Total

2021-22 Data		
a. Assessed Value	\$3,558,245,783	\$3,558,245,783
b. Real Estate Mills	32.7200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$5,938,534,215	\$5,938,534,215
d. Assessed Value	\$3,548,618,383	\$3,548,618,383
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$116,425,802	\$116,425,802
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$116,425,802	\$116,425,802
(f Total * g)		
i. Base Mills Subject to Index	32.7200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$120,049,760	\$120,049,760
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	33.8300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$120,049,760	\$120,049,760
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$113,625,184
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$110,784,554
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$110,784,554	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,424,576</u>	
Total Approx. Tax Revenue:	\$117,209,130	
Approx. Tax Levy for Tax Rate Calculation:	\$120,049,760	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.8324	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$120,058,277	\$120,058,277
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	\$12,697.00	
Number of Homestead/Farmstead Properties	14957	14957
Median Assessed Value of Homestead Properties		\$127,210

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$110,784,554
Amount of Tax Relief for Homestead Exclusions	<u>\$6,424,576</u>
Total Approx. Tax Revenue:	\$117,209,130
Approx. Tax Levy for Tax Rate Calculation:	\$120,049,760
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,424,576	Lowering RE Tax Rate	\$0	\$6,424,576
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,424,576

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>			<u>Percent Collected</u>	<u>Generated By Mills</u>
Montgomery	3,548,618,383	33.8300	120,049,760					97.50000%	
Totals:		3,548,618,383	120,049,760	-	6,424,576	=	113,625,184	X	97.50000% = 110,784,554
				Rate	Estimated Revenue				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy		Estimated Revenue	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0		0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0		0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0		0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0		0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0	
Total Current Act 511 Taxes– Flat Rate Assessments						0		0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy		Estimated Revenue	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	8,400,000		8,400,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,500,000		1,500,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0		0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0		0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0		0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0		0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0	
Total Current Act 511 Taxes– Proportional Assessments						9,900,000		9,900,000	
Total Act 511, Current Taxes								9,900,000	
Act 511 Tax Limit -->					5,938,534,215	X	12	71,262,411	
					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> Montgomery	32.7200	33.8300	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	80,492,293
1200 Special Programs - Elementary / Secondary	23,998,363
1300 Vocational Education	1,799,661
1400 Other Instructional Programs - Elementary / Secondary	144,716
1500 Nonpublic School Programs	13,485
Total Instruction	\$106,448,518
2000 Support Services	
2100 Support Services - Students	8,486,807
2200 Support Services - Instructional Staff	6,698,624
2300 Support Services - Administration	10,487,073
2400 Support Services - Pupil Health	2,468,099
2500 Support Services - Business	2,684,268
2600 Operation and Maintenance of Plant Services	16,244,011
2700 Student Transportation Services	9,844,524
2800 Support Services - Central	4,420,190
2900 Other Support Services	105,550
Total Support Services	\$61,439,146
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,687,961
3300 Community Services	403,245
Total Operation of Non-Instructional Services	\$2,091,206
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,217,050
5200 Interfund Transfers - Out	1,708,612
Total Other Expenditures and Financing Uses	\$10,925,662
Total Estimated Expenditures and Other Financing Uses	\$180,904,532

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,836,933
200 Personnel Services - Employee Benefits	27,971,682
300 Purchased Professional and Technical Services	683,000
400 Purchased Property Services	58,400
500 Other Purchased Services	1,580,820
600 Supplies	2,339,488
700 Property	21,970
Total Regular Programs - Elementary / Secondary	\$80,492,293
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,197,759
200 Personnel Services - Employee Benefits	7,687,304
300 Purchased Professional and Technical Services	801,500
500 Other Purchased Services	2,157,800
600 Supplies	154,000
Total Special Programs - Elementary / Secondary	\$23,998,363
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,799,661
Total Vocational Education	\$1,799,661
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	75,660
200 Personnel Services - Employee Benefits	44,156
500 Other Purchased Services	3,900
600 Supplies	21,000
Total Other Instructional Programs - Elementary / Secondary	\$144,716
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,200
600 Supplies	4,285
Total Nonpublic School Programs	\$13,485
Total Instruction	\$106,448,518
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,246,290
200 Personnel Services - Employee Benefits	3,036,137
300 Purchased Professional and Technical Services	115,185
500 Other Purchased Services	15,350
600 Supplies	73,575
800 Other Objects	270
Total Support Services - Students	\$8,486,807
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,828,841
200 Personnel Services - Employee Benefits	2,280,902

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	306,206
400 Purchased Property Services	2,225
500 Other Purchased Services	26,987
600 Supplies	252,747
800 Other Objects	716
Total Support Services - Instructional Staff	\$6,698,624
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,990,813
200 Personnel Services - Employee Benefits	3,418,190
300 Purchased Professional and Technical Services	819,600
500 Other Purchased Services	170,925
600 Supplies	64,125
700 Property	2,000
800 Other Objects	21,420
Total Support Services - Administration	\$10,487,073
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,269,448
200 Personnel Services - Employee Benefits	740,853
300 Purchased Professional and Technical Services	452,950
400 Purchased Property Services	1,250
500 Other Purchased Services	450
600 Supplies	3,148
Total Support Services - Pupil Health	\$2,468,099
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,559,245
200 Personnel Services - Employee Benefits	902,841
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	60,900
500 Other Purchased Services	30,882
600 Supplies	66,600
700 Property	4,000
800 Other Objects	9,800
Total Support Services - Business	\$2,684,268
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,290,090
200 Personnel Services - Employee Benefits	4,301,090
300 Purchased Professional and Technical Services	93,175
400 Purchased Property Services	1,785,534
500 Other Purchased Services	756,070
600 Supplies	1,894,432
700 Property	122,017
800 Other Objects	1,603
Total Operation and Maintenance of Plant Services	\$16,244,011
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,328,174

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,942,330
400 Purchased Property Services	215,800
500 Other Purchased Services	2,998,670
600 Supplies	1,032,850
700 Property	326,500
800 Other Objects	200
Total Student Transportation Services	\$9,844,524
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,605,738
200 Personnel Services - Employee Benefits	917,690
300 Purchased Professional and Technical Services	13,800
400 Purchased Property Services	1,800
500 Other Purchased Services	518,955
600 Supplies	1,124,657
700 Property	232,000
800 Other Objects	5,550
Total Support Services - Central	\$4,420,190
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	9,700
500 Other Purchased Services	95,850
Total Other Support Services	\$105,550
Total Support Services	\$61,439,146
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	894,771
200 Personnel Services - Employee Benefits	522,191
400 Purchased Property Services	15,600
500 Other Purchased Services	37,188
600 Supplies	151,211
700 Property	67,000
Total Student Activities	\$1,687,961
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	243,500
200 Personnel Services - Employee Benefits	141,678
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,000
500 Other Purchased Services	10,067
Total Community Services	\$403,245
Total Operation of Non-Instructional Services	\$2,091,206
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,826,565
900 Other Uses of Funds	6,390,485

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,217,050
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,708,612
Total Interfund Transfers - Out	\$1,708,612
Total Other Expenditures and Financing Uses	\$10,925,662
TOTAL EXPENDITURES	\$180,904,532

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	45,000,000	40,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	340,000	350,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,790,000	1,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	300,000
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	2,200,000	2,000,000
Permanent Fund		
Total Cash and Short-Term Investments	\$52,030,000	\$43,750,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$52,030,000	\$43,750,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	145,630,000	139,540,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,800,000	2,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$148,430,000	\$142,340,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

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<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		

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$148,430,000	\$142,340,000

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$148,430,000	\$142,340,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	742,695
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,991,770
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,991,770
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,734,465