

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

Camille Baker
Camille Baker (Jun 23, 2022 13:58 EDT)

Jun 23, 2022
Date

President of the Board - Original Signature Required

Carole Natter
Carole Natter (Jun 23, 2022 13:15 EDT)

Jun 23, 2022
Date

Secretary of the Board - Original Signature Required

Chief School Administrator
~~Original Signature Required~~

6/23/22
Date

Mark McGuinn
Contact Person

(215)938-0270 Extn :4515
Telephone Extension

mmcguinn@lmtsd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lower Moreland Township SD	COUNTY : Montgomery	AUN : 123464603
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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%

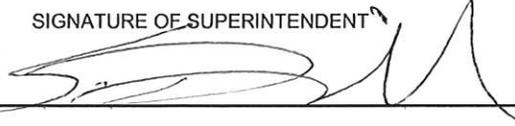
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$56671458
Ending Unassigned Fund Balance	\$1632896
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.88%

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 6/22/22
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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 : Lower Moreland Township SD	County : Montgomery	AUN Number : 123464603
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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 Camille Baker (Jun 22, 2022 09:53 EDT)	DATE Jun 22, 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount is placed in the budget to account for unforeseen expenditures that may occur during the year.
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.	Prudent financial management dictates that a sufficient fund balance be maintained for emergency purposes as well as for favorable bond ratings.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The amount denoted represents amounts set aside for future medical costs as well as future compensatory education costs as a result of COVID-19.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The amount shown represents allocations for future PSERS costs as well as for future debt service payments.

<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	1,550,000
0840 Assigned Fund Balance	3,025,000
0850 Unassigned Fund Balance	2,361,463
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,936,463</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,249,238
7000 Revenue from State Sources	11,071,823
8000 Revenue from Federal Sources	296,830
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,617,891</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,554,354</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,979,501
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	39,000
6150 Current Act 511 Taxes - Proportional Assessments	2,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	8,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	346,537
6910 Rentals	55,000
6940 Tuition from Patrons	313,400
6990 Refunds and Other Miscellaneous Revenue	7,800
REVENUE FROM LOCAL SOURCES	\$44,249,238
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,632,065
7112 Basic Education Funding-Social Security	910,170
7271 Special Education funds for School-Aged Pupils	788,433
7311 Pupil Transportation Subsidy	425,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	154,999
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,500
7340 State Property Tax Reduction Allocation	1,836,736
7505 Ready to Learn Block Grant	75,809
7820 State Share of Retirement Contributions	4,195,111
REVENUE FROM STATE SOURCES	\$11,071,823
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	99,919
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,123
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	39,788
8517 NCLB, Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	47,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	\$296,830
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,617,891

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,979,501
Amount of Tax Relief for Homestead Exclusions	<u>\$1,836,736</u>
Total Approx. Tax Revenue:	\$41,816,237
Approx. Tax Levy for Tax Rate Calculation:	\$43,352,313

Montgomery

Total

2021-22 Data		
a. Assessed Value	\$1,117,693,885	\$1,117,693,885
b. Real Estate Mills	37.3908	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,781,836,362	\$1,781,836,362
d. Assessed Value	\$1,126,200,833	\$1,126,200,833
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$41,791,469	\$41,791,469
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$41,791,469	\$41,791,469
(f Total * g)		
i. Base Mills Subject to Index	37.3908	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
k. Tax Levy Needed	\$43,352,313	\$43,352,313
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	38.4943	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,352,313	\$43,352,313
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,515,577
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,979,501
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,979,501	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,836,736</u>	
Total Approx. Tax Revenue:	\$41,816,237	
Approx. Tax Levy for Tax Rate Calculation:	\$43,352,313	

Montgomery

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.6620	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,541,177	\$43,541,177
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	\$13,181.00	
Number of Homestead/Farmstead Properties	3620	3620
Median Assessed Value of Homestead Properties		\$203,785

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,979,501
Amount of Tax Relief for Homestead Exclusions	<u>\$1,836,736</u>
Total Approx. Tax Revenue:	\$41,816,237
Approx. Tax Levy for Tax Rate Calculation:	\$43,352,313
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,836,736	Lowering RE Tax Rate	\$0	\$1,836,736
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,836,736

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>
Montgomery	1,126,200,833	38.4943	43,352,313			96.30000%	
Totals:	1,126,200,833		43,352,313	- 1,836,736	= 41,515,577	X 96.30000%	= 39,979,501

	<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 0

	<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%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 2,650,000 2,650,000

Total Act 511, Current Taxes 2,650,000

Act 511 Tax Limit -->	1,781,836,362 X	12	21,382,036
	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	37.3908	38.4943	2.96%	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%				

LEA : 123464603 Lower Moreland Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,005,187
1200 Special Programs - Elementary / Secondary	8,484,253
1300 Vocational Education	415,690
1400 Other Instructional Programs - Elementary / Secondary	150,906
1500 Nonpublic School Programs	3,280
1600 Adult Education Programs	20,900
Total Instruction	\$35,080,216
2000 Support Services	
2100 Support Services - Students	1,637,004
2200 Support Services - Instructional Staff	2,132,713
2300 Support Services - Administration	3,896,249
2400 Support Services - Pupil Health	478,333
2500 Support Services - Business	874,689
2600 Operation and Maintenance of Plant Services	2,636,703
2700 Student Transportation Services	3,346,861
2800 Support Services - Central	873,148
2900 Other Support Services	33,000
Total Support Services	\$15,908,700
3000 Operation of Non-Instructional Services	
3200 Student Activities	825,468
3300 Community Services	123,221
Total Operation of Non-Instructional Services	\$948,689
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,623,853
5900 Budgetary Reserve	110,000
Total Other Expenditures and Financing Uses	\$4,733,853
Total Estimated Expenditures and Other Financing Uses	\$56,671,458

2022-2023 Final General Fund Budget

LEA : 123464603 Lower Moreland Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,922,896
200 Personnel Services - Employee Benefits	9,034,472
300 Purchased Professional and Technical Services	731,850
400 Purchased Property Services	2,100
500 Other Purchased Services	322,000
600 Supplies	983,869
700 Property	5,700
800 Other Objects	2,300
Total Regular Programs - Elementary / Secondary	\$26,005,187
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,052,134
200 Personnel Services - Employee Benefits	1,928,487
300 Purchased Professional and Technical Services	2,336,224
400 Purchased Property Services	5,000
500 Other Purchased Services	1,116,270
600 Supplies	44,138
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$8,484,253
1300 <u>Vocational Education</u>	
500 Other Purchased Services	415,690
Total Vocational Education	\$415,690
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,288
200 Personnel Services - Employee Benefits	2,396
300 Purchased Professional and Technical Services	137,350
600 Supplies	872
Total Other Instructional Programs - Elementary / Secondary	\$150,906
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,652
600 Supplies	1,628
Total Nonpublic School Programs	\$3,280
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	20,000
600 Supplies	900
Total Adult Education Programs	\$20,900
Total Instruction	\$35,080,216
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	994,025
200 Personnel Services - Employee Benefits	609,329
600 Supplies	33,150

2022-2023 Final General Fund Budget

LEA : 123464603 Lower Moreland Township SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Support Services - Students	\$1,637,004
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	811,637
200 Personnel Services - Employee Benefits	533,363
300 Purchased Professional and Technical Services	208,339
500 Other Purchased Services	53,345
600 Supplies	32,100
700 Property	491,679
800 Other Objects	2,250
Total Support Services - Instructional Staff	\$2,132,713
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,001,299
200 Personnel Services - Employee Benefits	1,228,677
300 Purchased Professional and Technical Services	346,500
400 Purchased Property Services	67,000
500 Other Purchased Services	128,600
600 Supplies	29,760
700 Property	5,675
800 Other Objects	88,738
Total Support Services - Administration	\$3,896,249
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	290,101
200 Personnel Services - Employee Benefits	178,372
300 Purchased Professional and Technical Services	3,750
600 Supplies	6,110
Total Support Services - Pupil Health	\$478,333
2500 Support Services - Business	
100 Personnel Services - Salaries	492,478
200 Personnel Services - Employee Benefits	303,961
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	7,500
500 Other Purchased Services	19,000
600 Supplies	16,000
700 Property	7,500
800 Other Objects	2,750
Total Support Services - Business	\$874,689
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	343,459
200 Personnel Services - Employee Benefits	207,124
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	1,286,700
500 Other Purchased Services	140,500
600 Supplies	586,840
800 Other Objects	7,080

2022-2023 Final General Fund Budget

LEA : 123464603 Lower Moreland Township SD

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,636,703
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	19,237
200 Personnel Services - Employee Benefits	1,572
400 Purchased Property Services	1,000
500 Other Purchased Services	3,208,302
600 Supplies	115,500
700 Property	1,000
800 Other Objects	250
Total Student Transportation Services	\$3,346,861
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	456,743
200 Personnel Services - Employee Benefits	252,709
300 Purchased Professional and Technical Services	154,007
500 Other Purchased Services	1,750
600 Supplies	6,750
800 Other Objects	1,189
Total Support Services - Central	\$873,148
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$15,908,700
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	346,000
200 Personnel Services - Employee Benefits	149,218
400 Purchased Property Services	89,700
500 Other Purchased Services	71,750
600 Supplies	87,800
800 Other Objects	81,000
Total Student Activities	\$825,468
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	5,971
300 Purchased Professional and Technical Services	55,000
600 Supplies	7,250
Total Community Services	\$123,221
Total Operation of Non-Instructional Services	\$948,689
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,346,710
900 Other Uses of Funds	3,277,143
Total Debt Service / Other Expenditures and Financing Uses	\$4,623,853

LEA : 123464603 Lower Moreland Township SD

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<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	110,000
Total Budgetary Reserve	\$110,000
Total Other Expenditures and Financing Uses	\$4,733,853
TOTAL EXPENDITURES	\$56,671,458

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	45,000,000	60,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,100,000	3,000,000
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	\$53,100,000	\$68,000,000
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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	\$53,100,000	\$68,000,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	74,135,715	68,273,572
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	\$74,135,715	\$68,273,572

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$74,135,715	\$68,273,572

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	\$74,135,715	\$68,273,572
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,450,000
0840 Assigned Fund Balance	2,800,000
0850 Unassigned Fund Balance	1,632,896
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,882,896
5900 Budgetary Reserve	110,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,992,896