

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Methacton SD	COUNTY : Montgomery	AUN : 123465303
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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	\$118869131
Ending Unassigned Fund Balance	\$8320491
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.99%

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 6/23/2022
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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 : Methacton SD	County : Montgomery	AUN Number : 123465303
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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 5/18/22
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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.	To be used for unanticipated expenses that 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.	To be used for unanticipated expenses that occur during the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board previously committed funds for use for the Facilities Master Plan.

<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	1,727,731
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,702,290
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,320,491
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,022,781</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	93,290,868
7000 Revenue from State Sources	24,995,506
8000 Revenue from Federal Sources	582,757
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$118,869,131</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$132,891,912</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	79,972,261
6112 Interim Real Estate Taxes	650,000
6113 Public Utility Realty Taxes	82,000
6114 Payments in Lieu of Current Taxes - State / Local	61,125
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	9,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	869,395
6500 Earnings on Investments	461,200
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	906,617
6910 Rentals	76,500
6940 Tuition from Patrons	456,770
6990 Refunds and Other Miscellaneous Revenue	75,000

REVENUE FROM LOCAL SOURCES \$93,290,868

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,233,555
7112 Basic Education Funding-Social Security	1,846,450
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,671,609
7311 Pupil Transportation Subsidy	1,175,878
7312 Nonpublic and Charter School Pupil Transportation Subsidy	302,610
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,519,919
7505 Ready to Learn Block Grant	252,829
7820 State Share of Retirement Contributions	8,462,656

REVENUE FROM STATE SOURCES \$24,995,506

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	214,046
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,664
8517 NCLB, Title IV - 21st Century Schools	17,320
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	265,727

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$582,757
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	118,869,131

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,972,261	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,519,957</u>	
Total Approx. Tax Revenue:	\$82,492,218	
Approx. Tax Levy for Tax Rate Calculation:	\$84,991,093	
	Montgomery	Total

2021-22 Data		
a. Assessed Value	\$2,643,048,442	\$2,643,048,442
b. Real Estate Mills	31.2645	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,169,535,938	\$4,169,535,938
d. Assessed Value	\$2,685,155,952	\$2,685,155,952
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$82,633,588	\$82,633,588
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$82,633,588	\$82,633,588
(f Total * g)		
i. Base Mills Subject to Index	31.2645	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.97000%	96.97000%
k. Tax Levy Needed	\$84,991,093	\$84,991,093
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	31.6522	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$84,991,093	\$84,991,093
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,471,136
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$79,972,261
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$79,972,261
Amount of Tax Relief for Homestead Exclusions	<u>\$2,519,957</u>
Total Approx. Tax Revenue:	\$82,492,218
Approx. Tax Levy for Tax Rate Calculation:	\$84,991,093

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.3274	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$86,804,111	\$86,804,111
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	\$9,641.00	
Number of Homestead/Farmstead Properties	8280	8280
Median Assessed Value of Homestead Properties		\$174,845

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$79,972,261
Amount of Tax Relief for Homestead Exclusions	<u>\$2,519,957</u>
Total Approx. Tax Revenue:	\$82,492,218
Approx. Tax Levy for Tax Rate Calculation:	\$84,991,093

Montgomery		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,519,919	Lowering RE Tax Rate	\$0	\$2,519,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$38			\$38
Amount of Tax Relief from State/Local Sources				\$2,519,957

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	2,685,155,952	31.6522	84,991,093			96.97000%	
Totals:	2,685,155,952		84,991,093	- 2,519,957	= 82,471,136	X 96.97000%	= 79,972,261

	<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	\$10.00	\$0.00	105,000
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 105,000 105,000

	<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%	7,950,000	7,950,000
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 9,450,000 9,450,000

Total Act 511, Current Taxes 9,555,000

Act 511 Tax Limit -->	4,169,535,938 X	12	50,034,431
	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	31.2645	31.6522	1.25%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,019,331
1200 Special Programs - Elementary / Secondary	17,951,003
1300 Vocational Education	2,378,359
1400 Other Instructional Programs - Elementary / Secondary	279,275
1500 Nonpublic School Programs	4,803
1600 Adult Education Programs	120,393
Total Instruction	\$66,753,164
2000 Support Services	
2100 Support Services - Students	5,878,205
2200 Support Services - Instructional Staff	3,638,639
2300 Support Services - Administration	7,022,898
2400 Support Services - Pupil Health	2,048,541
2500 Support Services - Business	1,219,136
2600 Operation and Maintenance of Plant Services	9,434,184
2700 Student Transportation Services	7,537,032
2800 Support Services - Central	2,478,826
2900 Other Support Services	75,500
Total Support Services	\$39,332,961
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,531,429
3300 Community Services	500
Total Operation of Non-Instructional Services	\$1,531,929
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,351,077
5200 Interfund Transfers - Out	700,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$11,251,077
Total Estimated Expenditures and Other Financing Uses	\$118,869,131

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,989,592
200 Personnel Services - Employee Benefits	16,688,629
300 Purchased Professional and Technical Services	855,042
400 Purchased Property Services	862,988
500 Other Purchased Services	1,361,500
600 Supplies	1,251,042
700 Property	3,500
800 Other Objects	7,038
Total Regular Programs - Elementary / Secondary	\$46,019,331
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,140,246
200 Personnel Services - Employee Benefits	5,536,411
300 Purchased Professional and Technical Services	3,390,750
500 Other Purchased Services	1,490,350
600 Supplies	53,246
800 Other Objects	340,000
Total Special Programs - Elementary / Secondary	\$17,951,003
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	648,211
200 Personnel Services - Employee Benefits	371,659
500 Other Purchased Services	1,343,654
600 Supplies	14,835
Total Vocational Education	\$2,378,359
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	149,878
200 Personnel Services - Employee Benefits	90,661
300 Purchased Professional and Technical Services	21,750
400 Purchased Property Services	4,600
500 Other Purchased Services	10,000
600 Supplies	1,800
800 Other Objects	586
Total Other Instructional Programs - Elementary / Secondary	\$279,275
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,803
Total Nonpublic School Programs	\$4,803
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	11,735
200 Personnel Services - Employee Benefits	898
300 Purchased Professional and Technical Services	92,360
400 Purchased Property Services	900
500 Other Purchased Services	10,600
600 Supplies	3,900

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	\$120,393
Total Instruction	\$66,753,164
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,850,751
200 Personnel Services - Employee Benefits	1,943,717
300 Purchased Professional and Technical Services	1,044,700
500 Other Purchased Services	5,700
600 Supplies	29,137
800 Other Objects	4,200
Total Support Services - Students	\$5,878,205
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,002,474
200 Personnel Services - Employee Benefits	1,490,047
300 Purchased Professional and Technical Services	45,363
500 Other Purchased Services	14,400
600 Supplies	82,245
800 Other Objects	4,110
Total Support Services - Instructional Staff	\$3,638,639
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,603,760
200 Personnel Services - Employee Benefits	2,290,443
300 Purchased Professional and Technical Services	965,700
400 Purchased Property Services	2,300
500 Other Purchased Services	54,752
600 Supplies	67,554
800 Other Objects	38,389
Total Support Services - Administration	\$7,022,898
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	906,559
200 Personnel Services - Employee Benefits	634,532
300 Purchased Professional and Technical Services	476,250
400 Purchased Property Services	1,000
500 Other Purchased Services	350
600 Supplies	29,850
Total Support Services - Pupil Health	\$2,048,541
2500 Support Services - Business	
100 Personnel Services - Salaries	555,472
200 Personnel Services - Employee Benefits	339,841
300 Purchased Professional and Technical Services	18,250
400 Purchased Property Services	3,348
500 Other Purchased Services	268,525
600 Supplies	10,500

2022-2023 Final General Fund Budget

LEA : 123465303 Methacton SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	23,200
Total Support Services - Business	\$1,219,136
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,580,819
200 Personnel Services - Employee Benefits	2,242,193
300 Purchased Professional and Technical Services	427,080
400 Purchased Property Services	1,472,300
500 Other Purchased Services	78,500
600 Supplies	1,627,092
800 Other Objects	6,200
Total Operation and Maintenance of Plant Services	\$9,434,184
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	230,085
200 Personnel Services - Employee Benefits	181,614
300 Purchased Professional and Technical Services	153,000
400 Purchased Property Services	3,600
500 Other Purchased Services	6,955,733
600 Supplies	13,000
Total Student Transportation Services	\$7,537,032
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	998,927
200 Personnel Services - Employee Benefits	652,088
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	208,200
500 Other Purchased Services	79,000
600 Supplies	526,111
Total Support Services - Central	\$2,478,826
2900 <u>Other Support Services</u>	
500 Other Purchased Services	75,500
Total Other Support Services	\$75,500
Total Support Services	\$39,332,961
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	804,907
200 Personnel Services - Employee Benefits	365,505
300 Purchased Professional and Technical Services	110,734
400 Purchased Property Services	20,050
500 Other Purchased Services	71,782
600 Supplies	112,429
700 Property	2,699
800 Other Objects	43,323
Total Student Activities	\$1,531,429
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	

<u>Description</u>	<u>Amount</u>
600 Supplies	250
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$1,531,929
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,031,077
900 Other Uses of Funds	7,320,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,351,077
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	700,000
Total Interfund Transfers - Out	\$700,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$11,251,077
TOTAL EXPENDITURES	\$118,869,131

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	25,000,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	9,000,000	5,000,000
Other Capital Projects Fund	5,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$39,500,000	\$31,500,000

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 **\$39,500,000** **\$31,500,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	68,475,000	61,155,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,105,847	3,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$71,580,847	\$64,305,000

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	\$71,580,847	\$64,305,000

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	\$71,580,847	\$64,305,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	133,028	165,387
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$133,028	\$165,387
2000 Support Services		
2100 Support Services - Students	12,658	15,737
2200 Support Services - Instructional Staff	22	28
2300 Support Services - Administration	5,213	6,482
2400 Support Services - Pupil Health		
2500 Support Services - Business	134	166
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central	45	55
2900 Other Support Services		
Total Support Services	\$18,072	\$22,468
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out	4,534	5,636
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$4,534	\$5,636
Total Estimated Expenditures and Other Financing Uses	\$155,634	\$193,491

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	84,576	105,149
200 Personnel Services - Employee Benefits	47,627	59,213
300 Purchased Professional and Technical Services	223	277
400 Purchased Property Services		
500 Other Purchased Services	268	332
600 Supplies	334	416
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
	\$133,028	\$165,387
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$133,028	\$165,387
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	7,797	9,693
200 Personnel Services - Employee Benefits	4,750	5,905
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	111	139
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$12,658	\$15,737
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	22	28
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$22	\$28
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	2,884	3,586
200 Personnel Services - Employee Benefits	2,329	2,896
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$5,213	\$6,482
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	134	166
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business	\$134	\$166
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	45	55
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central	\$45	\$55
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$18,072	\$22,468
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds		
Total Debt Service / Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds	4,534	5,636
Total Interfund Transfers - Out	\$4,534	\$5,636
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$4,534	\$5,636
TOTAL EXPENDITURES	\$155,634	\$193,491

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$20,439	\$25,411
TOTAL REVENUES	\$20,439	\$25,411

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,644	4,531
7820 State Share of Retirement Contributions	16,795	20,880
Total Revenue from State Sources	\$20,439	\$25,411
TOTAL REVENUES	\$20,439	\$25,411

Account Description	Amounts
0810 Nonspendable Fund Balance	1,727,731
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,702,290
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,320,491
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,022,781
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,950,512