

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

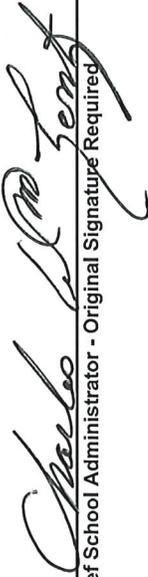
Date of Adoption of the General Fund Budget: 06/23/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

David J Francella

Contact Person

dfrancella@nhsd.org

Email Address

6/23/22

Date

6/23/22

Date

6-23-22

Date

(215)862-5372

Telephone

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Hope-Solebury SD	COUNTY : Bucks	AUN : 122097604
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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	\$45758471
Ending Unassigned Fund Balance	\$1184384
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.58%

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 6-23-22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

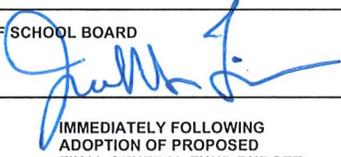
24 PS 6-687(a)(1)

(03/2006)

School District Name : New Hope-Solebury SD	County : Bucks	AUN Number : 122097604
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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 5/26/22
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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.	It is the district's policy to provide for operating contingencies through a budgetary reserve.
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.	Maintaining an unassigned fund balance is essential to provide for unplanned expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintaining a committed fund balance is essential to provide for unplanned expenditures.

<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	10,311,215
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,978,654
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,289,869</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	37,288,252
7000 Revenue from State Sources	7,432,999
8000 Revenue from Federal Sources	242,950
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,964,201</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$57,254,070</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,396,982
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	31,000
6150 Current Act 511 Taxes - Proportional Assessments	4,913,669
6400 Delinquencies on Taxes Levied / Assessed by the LEA	541,601
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$37,288,252
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,276,320
7271 Special Education funds for School-Aged Pupils	509,993
7311 Pupil Transportation Subsidy	70,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	946,296
7505 Ready to Learn Block Grant	49,442
7810 State Share of Social Security and Medicare Taxes	789,732
7820 State Share of Retirement Contributions	3,656,216
REVENUE FROM STATE SOURCES	\$7,432,999
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	55,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	151,950
REVENUE FROM FEDERAL SOURCES	\$242,950
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,964,201

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$31,396,982
Amount of Tax Relief for Homestead Exclusions	<u>\$946,296</u>
Total Approx. Tax Revenue:	\$32,343,278
Approx. Tax Levy for Tax Rate Calculation:	\$33,597,407

Bucks

Total

2021-22 Data		
a. Assessed Value	\$308,240,770	\$308,240,770
b. Real Estate Mills	108.1526	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,869,050,325	\$2,869,050,325
d. Assessed Value	\$307,572,520	\$307,572,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$33,337,041	\$33,337,041
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$33,337,041	\$33,337,041
(f Total * g)		
i. Base Mills Subject to Index	108.1526	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.15900%	96.15900%
k. Tax Levy Needed	\$33,597,407	\$33,597,407
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	109.2341	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,597,407	\$33,597,407
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,651,111
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,396,982
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$31,396,982	
Amount of Tax Relief for Homestead Exclusions	<u>\$946,296</u>	
Total Approx. Tax Revenue:	\$32,343,278	
Approx. Tax Levy for Tax Rate Calculation:	\$33,597,407	

Bucks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	111.8297	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,395,743	\$34,395,743
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	\$2,847.00	
Number of Homestead/Farmstead Properties	3043	3043
Median Assessed Value of Homestead Properties		\$54,030

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,396,982
Amount of Tax Relief for Homestead Exclusions	<u>\$946,296</u>
Total Approx. Tax Revenue:	\$32,343,278
Approx. Tax Levy for Tax Rate Calculation:	\$33,597,407
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$946,296	Lowering RE Tax Rate	\$0	\$946,296
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$946,296

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>
Bucks	307,572,520	109.2341	33,597,407			96.15900%	
Totals:	307,572,520		33,597,407	946,296 =	32,651,111 X	96.15900% =	31,396,982

	<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>Estimated Revenue</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
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	4,003,669
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	910,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			4,913,669
Total Act 511, Current Taxes			4,913,669
Act 511 Tax Limit -->		2,869,050,325 X	12
		Market Value	Mills
			34,428,604
			(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>									
	Bucks	108.1526	109.2341	1.00%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	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	17,785,976
1200 Special Programs - Elementary / Secondary	6,215,512
1300 Vocational Education	975,554
1400 Other Instructional Programs - Elementary / Secondary	9,613
Total Instruction	\$24,986,655
2000 Support Services	
2100 Support Services - Students	2,243,923
2200 Support Services - Instructional Staff	3,157,128
2300 Support Services - Administration	3,061,027
2400 Support Services - Pupil Health	593,464
2500 Support Services - Business	887,875
2600 Operation and Maintenance of Plant Services	3,811,613
2700 Student Transportation Services	1,507,073
2800 Support Services - Central	441,328
2900 Other Support Services	12,000
Total Support Services	\$15,715,431
3000 Operation of Non-Instructional Services	
3200 Student Activities	994,335
Total Operation of Non-Instructional Services	\$994,335
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	340,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,970,550
5200 Interfund Transfers - Out	1,500
5900 Budgetary Reserve	750,000
Total Other Expenditures and Financing Uses	\$3,722,050
Total Estimated Expenditures and Other Financing Uses	\$45,758,471

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,475,825
200 Personnel Services - Employee Benefits	6,491,901
300 Purchased Professional and Technical Services	207,755
400 Purchased Property Services	13,025
500 Other Purchased Services	341,315
600 Supplies	221,674
700 Property	23,600
800 Other Objects	10,881
Total Regular Programs - Elementary / Secondary	\$17,785,976
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,948,153
200 Personnel Services - Employee Benefits	2,078,089
300 Purchased Professional and Technical Services	771,500
500 Other Purchased Services	389,500
600 Supplies	27,870
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$6,215,512
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	283,511
200 Personnel Services - Employee Benefits	165,426
400 Purchased Property Services	2,100
500 Other Purchased Services	492,267
600 Supplies	28,450
700 Property	3,800
Total Vocational Education	\$975,554
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,700
200 Personnel Services - Employee Benefits	2,913
Total Other Instructional Programs - Elementary / Secondary	\$9,613
Total Instruction	\$24,986,655
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,341,138
200 Personnel Services - Employee Benefits	809,935
300 Purchased Professional and Technical Services	26,950
500 Other Purchased Services	5,550
600 Supplies	57,900
800 Other Objects	2,450
Total Support Services - Students	\$2,243,923
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,232,227
200 Personnel Services - Employee Benefits	861,946

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	327,900
400 Purchased Property Services	500
500 Other Purchased Services	27,650
600 Supplies	637,105
700 Property	55,000
800 Other Objects	14,800
Total Support Services - Instructional Staff	\$3,157,128
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,588,041
200 Personnel Services - Employee Benefits	862,898
300 Purchased Professional and Technical Services	426,900
400 Purchased Property Services	500
500 Other Purchased Services	93,200
600 Supplies	47,913
800 Other Objects	41,575
Total Support Services - Administration	\$3,061,027
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	377,302
200 Personnel Services - Employee Benefits	195,762
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,000
600 Supplies	15,500
800 Other Objects	400
Total Support Services - Pupil Health	\$593,464
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	361,122
200 Personnel Services - Employee Benefits	247,600
300 Purchased Professional and Technical Services	203,503
400 Purchased Property Services	40,000
500 Other Purchased Services	11,450
600 Supplies	23,250
800 Other Objects	950
Total Support Services - Business	\$887,875
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,339,642
200 Personnel Services - Employee Benefits	1,009,509
300 Purchased Professional and Technical Services	175,917
400 Purchased Property Services	353,250
500 Other Purchased Services	154,400
600 Supplies	615,595
700 Property	162,900
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$3,811,613
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,507,073

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,507,073
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	176,281
200 Personnel Services - Employee Benefits	150,397
300 Purchased Professional and Technical Services	7,700
500 Other Purchased Services	2,000
600 Supplies	104,950
Total Support Services - Central	\$441,328
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$15,715,431
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	514,134
200 Personnel Services - Employee Benefits	239,926
300 Purchased Professional and Technical Services	77,500
500 Other Purchased Services	67,450
600 Supplies	66,250
700 Property	10,000
800 Other Objects	19,075
Total Student Activities	\$994,335
Total Operation of Non-Instructional Services	\$994,335
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	170,000
700 Property	170,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
Total Facilities Acquisition, Construction and Improvement Services	\$340,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	787,550
900 Other Uses of Funds	2,183,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,970,550
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,500
Total Interfund Transfers - Out	\$1,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	750,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$750,000
Total Other Expenditures and Financing Uses	\$3,722,050
TOTAL EXPENDITURES	\$45,758,471

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	16,121,643	16,121,643
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	4,680,161	4,680,161
Other Capital Projects Fund	1,632,884	1,632,884
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,368	75,368
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	99,203	99,203
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,609,259	\$22,609,259

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	\$22,609,259	\$22,609,259
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	35,503,000	33,330,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	713,772	713,772
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,724,421	3,724,421
0599 Other Noncurrent Liabilities		

Total General Fund	\$39,941,193	\$37,768,193
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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		
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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		
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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		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	44,916	44,916
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$44,916	\$44,916
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	\$39,986,109	\$37,813,109

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	\$39,986,109	\$37,813,109
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,311,215
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,184,384
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,495,599
5900 Budgetary Reserve	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,245,599