

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

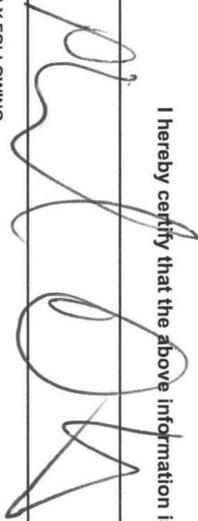
24 PS 6-687(a)(1)

(03/2006)

School District Name : Norristown Area SD	County : Montgomery	AUN Number : 123465602
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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
	5/23/2022

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Norristown Area SD	COUNTY : Montgomery	AUN : 123465602
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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%

Will 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	\$179205000
Ending Unassigned Fund Balance	\$11718075
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.53%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/23/2022
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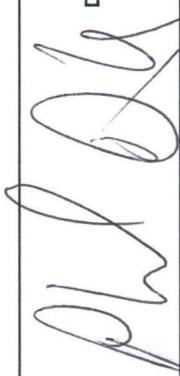
DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	<u>5/23/22</u>	
President of the Board - Original Signature Required	Date	
	<u>5/23/22</u>	
Secretary of the Board - Original Signature Required	Date	
	<u>5/23/2022</u>	
Chief School Administrator - Original Signature Required	Date	
KENDRA LEIB	(610)630-5018	Extn :
Contact Person	Telephone	Extension
kleib@nasd.k12.pa.us		
Email Address		

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	NASD plans to maintain a minimal fund balance

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,647,435
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,647,435</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	115,775,466
7000 Revenue from State Sources	42,479,174
8000 Revenue from Federal Sources	20,021,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$178,275,640</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$190,923,075</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	100,610,466
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	110,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	9,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,700,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	50,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$115,775,466

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	16,200,000
7112 Basic Education Funding-Social Security	2,200,000
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	5,100,000
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	522,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	3,470,174
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	787,000
7820 State Share of Retirement Contributions	12,000,000

REVENUE FROM STATE SOURCES \$42,479,174

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	1,600,000
8513 IDEA, Section 619	8,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,600,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	320,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	200,000
8517 NCLB, Title IV - 21st Century Schools	1,800,000

Amount

REVENUE FROM FEDERAL SOURCES

8732 ARRA - Qualified School Construction Bonds (QSCB)	710,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,300,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	7,000,000
8749 Other CARES Act Funding	923,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	\$20,021,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	178,275,640

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$100,610,466
Amount of Tax Relief for Homestead Exclusions		\$3,470,174
Total Approx. Tax Revenue:		\$104,080,640
Approx. Tax Levy for Tax Rate Calculation:		\$109,771,200
	Montgomery	Total

2021-22 Data		
a. Assessed Value	\$2,800,000,000	\$2,800,000,000
b. Real Estate Mills	39.2040	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,377,827,695	\$4,377,827,695
d. Assessed Value	\$2,800,000,000	\$2,800,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$109,771,200	\$109,771,200
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$109,771,200	\$109,771,200
(f Total * g)		
i. Base Mills Subject to Index	39.2040	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.64675%	94.64675%
k. Tax Levy Needed	\$109,771,200	\$109,771,200
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	39.2040	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$109,771,200	\$109,771,200
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$106,301,026
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$100,610,466
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$100,610,466	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,174</u>	
Total Approx. Tax Revenue:	\$104,080,640	
Approx. Tax Levy for Tax Rate Calculation:	\$109,771,200	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.9289	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$114,600,920	\$114,600,920
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	\$7,951.00	
Number of Homestead/Farmstead Properties	11132	11132
Median Assessed Value of Homestead Properties		\$108,835

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$100,610,466
Amount of Tax Relief for Homestead Exclusions	<u>\$3,470,174</u>
Total Approx. Tax Revenue:	\$104,080,640
Approx. Tax Levy for Tax Rate Calculation:	\$109,771,200
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,470,174	Lowering RE Tax Rate	\$0	\$3,470,174
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,470,174

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	2,800,000,000	39.2040	109,771,200			94.64675%	
Totals:	2,800,000,000		109,771,200	3,470,174	106,301,026	94.64675%	100,610,466

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		100,000
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	\$5.00	\$0.00	100,000
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			100,000
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	0.500%	0.000%	7,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,650,000
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			9,150,000
Total Act 511, Current Taxes			9,250,000
Act 511 Tax Limit -->		4,377,827,695	12
		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	39.2040	39.2040	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,310,000
1200 Special Programs - Elementary / Secondary	31,270,000
1300 Vocational Education	5,410,000
1400 Other Instructional Programs - Elementary / Secondary	1,550,000
1500 Nonpublic School Programs	95,000
Total Instruction	\$113,635,000
2000 Support Services	
2100 Support Services - Students	7,990,000
2200 Support Services - Instructional Staff	2,275,000
2300 Support Services - Administration	11,411,000
2400 Support Services - Pupil Health	2,248,000
2500 Support Services - Business	965,000
2600 Operation and Maintenance of Plant Services	12,136,000
2700 Student Transportation Services	12,630,000
2800 Support Services - Central	3,904,000
2900 Other Support Services	75,000
Total Support Services	\$53,634,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,555,000
3300 Community Services	800,000
Total Operation of Non-Instructional Services	\$2,355,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,581,000
Total Other Expenditures and Financing Uses	\$9,581,000
Total Estimated Expenditures and Other Financing Uses	\$179,205,000

2022-2023 Final General Fund Budget

LEA : 123465602 Norristown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,950,000
200 Personnel Services - Employee Benefits	23,180,000
300 Purchased Professional and Technical Services	2,000,000
400 Purchased Property Services	60,000
500 Other Purchased Services	7,810,000
600 Supplies	2,310,000
Total Regular Programs - Elementary / Secondary	\$75,310,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,095,000
200 Personnel Services - Employee Benefits	6,540,000
300 Purchased Professional and Technical Services	4,200,000
500 Other Purchased Services	10,200,000
600 Supplies	150,000
800 Other Objects	85,000
Total Special Programs - Elementary / Secondary	\$31,270,000
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,125,000
200 Personnel Services - Employee Benefits	630,000
500 Other Purchased Services	3,640,000
600 Supplies	15,000
Total Vocational Education	\$5,410,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	800,000
200 Personnel Services - Employee Benefits	300,000
300 Purchased Professional and Technical Services	200,000
500 Other Purchased Services	100,000
600 Supplies	150,000
Total Other Instructional Programs - Elementary / Secondary	\$1,550,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	90,000
600 Supplies	5,000
Total Nonpublic School Programs	\$95,000
Total Instruction	\$113,635,000
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,125,000
200 Personnel Services - Employee Benefits	2,945,000
300 Purchased Professional and Technical Services	900,000
500 Other Purchased Services	1,500
600 Supplies	18,500
Total Support Services - Students	\$7,990,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,200,000
200 Personnel Services - Employee Benefits	930,000
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	25,000
600 Supplies	40,000
Total Support Services - Instructional Staff	\$2,275,000
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,098,000
200 Personnel Services - Employee Benefits	3,658,000
300 Purchased Professional and Technical Services	900,000
500 Other Purchased Services	290,000
600 Supplies	350,000
800 Other Objects	115,000
Total Support Services - Administration	\$11,411,000
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,190,000
200 Personnel Services - Employee Benefits	820,000
300 Purchased Professional and Technical Services	185,000
600 Supplies	53,000
Total Support Services - Pupil Health	\$2,248,000
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	545,000
200 Personnel Services - Employee Benefits	300,000
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	5,000
600 Supplies	30,000
800 Other Objects	10,000
Total Support Services - Business	\$965,000
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,980,000
200 Personnel Services - Employee Benefits	2,696,000
300 Purchased Professional and Technical Services	700,000
400 Purchased Property Services	2,250,000
500 Other Purchased Services	375,000
600 Supplies	1,875,000
700 Property	250,000
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$12,136,000
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	925,000
200 Personnel Services - Employee Benefits	685,000
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	125,000
500 Other Purchased Services	10,250,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	440,000
700 Property	200,000
Total Student Transportation Services	\$12,630,000
2800 Support Services - Central	
100 Personnel Services - Salaries	1,200,000
200 Personnel Services - Employee Benefits	797,000
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	566,000
500 Other Purchased Services	40,500
600 Supplies	579,500
700 Property	270,000
800 Other Objects	1,000
Total Support Services - Central	\$3,904,000
2900 Other Support Services	
300 Purchased Professional and Technical Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$53,634,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	610,000
200 Personnel Services - Employee Benefits	283,000
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	35,000
500 Other Purchased Services	192,000
600 Supplies	135,000
700 Property	25,000
800 Other Objects	25,000
Total Student Activities	\$1,555,000
3300 Community Services	
100 Personnel Services - Salaries	175,000
200 Personnel Services - Employee Benefits	140,000
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	300,000
600 Supplies	17,000
800 Other Objects	28,000
Total Community Services	\$800,000
Total Operation of Non-Instructional Services	\$2,355,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,266,000
900 Other Uses of Funds	5,315,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,581,000
Total Other Expenditures and Financing Uses	\$9,581,000
TOTAL EXPENDITURES	\$179,205,000

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	13,156,935	13,156,935
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 Cash and Short-Term Investments	\$13,156,935	\$13,156,935
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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		
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TOTAL CASH AND INVESTMENTS	\$13,156,935	\$13,156,935
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	11,849,000	2,279,000
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		
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	\$11,849,000	\$2,279,000
TOTAL INDEBTEDNESS	\$11,849,000	\$2,279,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,718,075
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,718,075

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,718,075
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