

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDate

Cara A Green

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Springfield Township SD	COUNTY : Montgomery	AUN : 123467203
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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	\$64823915
Ending Unassigned Fund Balance	\$5100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.86%

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 6-21-22
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PVE-2026
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Springfield Township SD	County : Montgomery	AUN Number : 123467203
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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 5-16-22
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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>
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.	Unassigned Fund Balance will be used to cover unanticipated expenditures throughout the year including but not limited to special education as well as negative economic impact on costs and delivery of goods/services.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance will be used to assist in offsetting capital projects; capitalized interest on debt, PSERS stabilization and major special education costs

<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	126,526	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	16,789,531	
0850 Unassigned Fund Balance	6,654,556	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,444,087</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,778,295	
7000 Revenue from State Sources	11,940,052	
8000 Revenue from Federal Sources	1,689,584	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$63,407,931</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$86,852,018</u>

LEA : 123467203 Springfield Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,309,498
6113 Public Utility Realty Taxes	45,590
6150 Current Act 511 Taxes - Proportional Assessments	4,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	23,404
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	60,000
6980 Revenue from Community Services Activities	26,000
6990 Refunds and Other Miscellaneous Revenue	33,803
REVENUE FROM LOCAL SOURCES	\$49,778,295
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,698,446
7112 Basic Education Funding-Social Security	1,108,141
7160 Tuition for Orphans Subsidy	24,300
7271 Special Education funds for School-Aged Pupils	958,522
7311 Pupil Transportation Subsidy	268,976
7312 Nonpublic and Charter School Pupil Transportation Subsidy	179,410
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,300
7340 State Property Tax Reduction Allocation	2,264,755
7505 Ready to Learn Block Grant	76,400
7820 State Share of Retirement Contributions	5,022,802
REVENUE FROM STATE SOURCES	\$11,940,052
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	174,042
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,041
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,400
8517 NCLB, Title IV - 21st Century Schools	19,057
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	235,759
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	946,385
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,100

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,800
REVENUE FROM FEDERAL SOURCES	\$1,689,584
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,407,931

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,309,498	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,270,440</u>	
Total Approx. Tax Revenue:	\$46,579,938	
Approx. Tax Levy for Tax Rate Calculation:	\$47,950,335	
	Montgomery	Total

2021-22 Data		
a. Assessed Value	\$1,310,405,795	\$1,310,405,795
b. Real Estate Mills	35.3304	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,461,527,032	\$2,461,527,032
d. Assessed Value	\$1,320,229,393	\$1,320,229,393
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$46,297,161	\$46,297,161
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$46,297,161	\$46,297,161
(f Total * g)		
i. Base Mills Subject to Index	35.3304	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$47,950,335	\$47,950,335
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	36.3197	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,950,335	\$47,950,335
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,679,895
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,309,498
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,309,498	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,270,440</u>	
Total Approx. Tax Revenue:	\$46,579,938	
Approx. Tax Levy for Tax Rate Calculation:	\$47,950,335	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.5316	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,230,092	\$48,230,092
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,017.00	
Number of Homestead/Farmstead Properties	5202	5202
Median Assessed Value of Homestead Properties		\$152,330

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,309,498
Amount of Tax Relief for Homestead Exclusions	<u>\$2,270,440</u>
Total Approx. Tax Revenue:	\$46,579,938
Approx. Tax Levy for Tax Rate Calculation:	\$47,950,335
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,264,755	Lowering RE Tax Rate	\$0	\$2,264,755
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,685			\$5,685
Amount of Tax Relief from State/Local Sources				\$2,270,440

CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	1,320,229,393	36.3197	47,950,335			97.00000%	
Totals:	1,320,229,393		47,950,335	- 2,270,440	= 45,679,895	X 97.00000%	= 44,309,498

		<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments				0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,550,000	3,550,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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				4,250,000	4,250,000
Total Act 511, Current Taxes					4,250,000
Act 511 Tax Limit -->		2,461,527,032	X	12	29,538,324
		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 <u>Current Act 511 Taxes– Proportional Assessments</u>	35.3304	36.3197	2.81%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,398,823
1200 Special Programs - Elementary / Secondary	9,206,014
1300 Vocational Education	879,307
1400 Other Instructional Programs - Elementary / Secondary	226,511
Total Instruction	\$35,710,655
2000 Support Services	
2100 Support Services - Students	2,556,608
2200 Support Services - Instructional Staff	2,037,769
2300 Support Services - Administration	3,935,871
2400 Support Services - Pupil Health	524,964
2500 Support Services - Business	845,565
2600 Operation and Maintenance of Plant Services	4,399,033
2700 Student Transportation Services	3,021,361
2800 Support Services - Central	2,857,138
2900 Other Support Services	42,000
Total Support Services	\$20,220,309
3000 Operation of Non-Instructional Services	
3200 Student Activities	626,525
Total Operation of Non-Instructional Services	\$626,525
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,266,426
Total Other Expenditures and Financing Uses	\$8,266,426
Total Estimated Expenditures and Other Financing Uses	\$64,823,915

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,540,714
200 Personnel Services - Employee Benefits	8,152,460
300 Purchased Professional and Technical Services	577,860
400 Purchased Property Services	529,407
500 Other Purchased Services	405,000
600 Supplies	754,362
700 Property	435,000
800 Other Objects	4,020
Total Regular Programs - Elementary / Secondary	\$25,398,823
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,854,480
200 Personnel Services - Employee Benefits	2,850,284
300 Purchased Professional and Technical Services	590,000
500 Other Purchased Services	903,000
600 Supplies	8,250
Total Special Programs - Elementary / Secondary	\$9,206,014
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	57,375
200 Personnel Services - Employee Benefits	44,287
500 Other Purchased Services	777,345
600 Supplies	300
Total Vocational Education	\$879,307
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	155,000
200 Personnel Services - Employee Benefits	66,511
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$226,511
Total Instruction	\$35,710,655
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,617,109
200 Personnel Services - Employee Benefits	903,539
300 Purchased Professional and Technical Services	30,000
600 Supplies	5,810
800 Other Objects	150
Total Support Services - Students	\$2,556,608
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,128,314
200 Personnel Services - Employee Benefits	677,353
300 Purchased Professional and Technical Services	94,250
500 Other Purchased Services	3,850
600 Supplies	113,302

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<u>Description</u>	<u>Amount</u>
700 Property	5,000
800 Other Objects	15,700
Total Support Services - Instructional Staff	\$2,037,769
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,146,305
200 Personnel Services - Employee Benefits	1,167,513
300 Purchased Professional and Technical Services	331,809
500 Other Purchased Services	144,550
600 Supplies	115,335
700 Property	750
800 Other Objects	29,609
Total Support Services - Administration	\$3,935,871
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	348,015
200 Personnel Services - Employee Benefits	157,949
600 Supplies	19,000
Total Support Services - Pupil Health	\$524,964
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	496,170
200 Personnel Services - Employee Benefits	286,806
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	500
600 Supplies	10,500
700 Property	4,000
800 Other Objects	37,589
Total Support Services - Business	\$845,565
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	871,406
200 Personnel Services - Employee Benefits	538,770
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	1,627,500
500 Other Purchased Services	251,000
600 Supplies	858,357
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$4,399,033
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,496,478
200 Personnel Services - Employee Benefits	683,963
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	69,020
500 Other Purchased Services	491,700
600 Supplies	270,500
800 Other Objects	1,700
Total Student Transportation Services	\$3,021,361

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,069,471
200 Personnel Services - Employee Benefits	596,755
300 Purchased Professional and Technical Services	195,535
400 Purchased Property Services	52,500
500 Other Purchased Services	141,900
600 Supplies	568,192
700 Property	231,750
800 Other Objects	1,035
Total Support Services - Central	\$2,857,138
2900 <u>Other Support Services</u>	
500 Other Purchased Services	42,000
Total Other Support Services	\$42,000
Total Support Services	\$20,220,309
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	159,247
200 Personnel Services - Employee Benefits	90,701
300 Purchased Professional and Technical Services	168,454
400 Purchased Property Services	8,000
500 Other Purchased Services	32,000
600 Supplies	104,513
700 Property	38,000
800 Other Objects	25,610
Total Student Activities	\$626,525
Total Operation of Non-Instructional Services	\$626,525
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,937,426
900 Other Uses of Funds	5,329,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,266,426
Total Other Expenditures and Financing Uses	\$8,266,426
TOTAL EXPENDITURES	\$64,823,915

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,000,000	5,500,000
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	1,900,000	1,500,000
Other Capital Projects Fund	4,000,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	110,000	110,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	116,000	116,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,136,000	\$7,336,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	19,000,000	17,000,000
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	1,400,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$20,400,000	\$18,000,000
TOTAL CASH AND INVESTMENTS	\$32,536,000	\$25,336,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	99,973,000	94,715,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	612,697	660,713
0540 Accumulated Compensated Absences	338,089	318,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,369,199	4,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$105,292,985	\$100,393,713
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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	\$105,292,985	\$100,393,713

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$105,292,985	\$100,393,713

Account Description	Amounts
0810 Nonspendable Fund Balance	126,526
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,928,103
0850 Unassigned Fund Balance	5,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,028,103
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,154,629