

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ronald D Linke

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<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	8,830,745
0840 Assigned Fund Balance	1,160,284
0850 Unassigned Fund Balance	7,325,908
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,316,937</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,987,258
7000 Revenue from State Sources	22,155,170
8000 Revenue from Federal Sources	3,093,920
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$71,236,348</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$88,553,285</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	38,721,658
6112 Interim Real Estate Taxes	215,000
6113 Public Utility Realty Taxes	42,000
6120 Current Per Capita Taxes, Section 679	51,500
6140 Current Act 511 Taxes - Flat Rate Assessments	83,500
6150 Current Act 511 Taxes - Proportional Assessments	4,440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,214,000
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	706,100
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	66,000
6940 Tuition from Patrons	62,500
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6990 Refunds and Other Miscellaneous Revenue	125,000

REVENUE FROM LOCAL SOURCES \$45,987,258

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,674,000
7112 Basic Education Funding-Social Security	1,220,400
7160 Tuition for Orphans Subsidy	149,700
7271 Special Education funds for School-Aged Pupils	2,015,000
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	78,925
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,960
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	1,928,142
7505 Ready to Learn Block Grant	422,968
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	240,000
7820 State Share of Retirement Contributions	5,835,075

REVENUE FROM STATE SOURCES \$22,155,170

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	587,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,000
8517 NCLB, Title IV - 21st Century Schools	37,000

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	953,255
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,118,405
8751 ARP ESSER Learning Loss	66,900
8755 ARP ESSER Emergency Relief for Other Educational Entities	19,360
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES **\$3,093,920**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **71,236,348**

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,721,658
Amount of Tax Relief for Homestead Exclusions	<u>\$1,933,017</u>
Total Approx. Tax Revenue:	\$40,654,675
Approx. Tax Levy for Tax Rate Calculation:	\$42,344,889

Montgomery

Total

2021-22 Data		
a. Assessed Value	\$1,084,500,000	\$1,084,500,000
b. Real Estate Mills	38.4830	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,566,075,876	\$1,566,075,876
d. Assessed Value	\$1,088,921,474	\$1,088,921,474
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$41,734,814	\$41,734,814
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$41,734,814	\$41,734,814
(f Total * g)		
i. Base Mills Subject to Index	38.4830	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81753%	95.81753%
k. Tax Levy Needed	\$42,344,889	\$42,344,889
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	38.8870	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,344,889	\$42,344,889
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,411,872
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,721,658
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$38,721,658	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,933,017</u>	
Total Approx. Tax Revenue:		\$40,654,675	
Approx. Tax Levy for Tax Rate Calculation:		\$42,344,889	
	Montgomery		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	40.2147		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,790,650		\$43,790,650
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	\$9,701.00		
Number of Homestead/Farmstead Properties	5162		5162
Median Assessed Value of Homestead Properties			\$120,475

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,721,658
Amount of Tax Relief for Homestead Exclusions	<u>\$1,933,017</u>
Total Approx. Tax Revenue:	\$40,654,675
Approx. Tax Levy for Tax Rate Calculation:	\$42,344,889
	Montgomery Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,928,142	Lowering RE Tax Rate	\$0	\$1,928,142
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,875			\$4,875
Amount of Tax Relief from State/Local Sources				\$1,933,017

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	1,088,921,474	38.8870	42,344,889			95.81753%	
Totals:	1,088,921,474		42,344,889	- 1,933,017	= 40,411,872	X 95.81753%	= 38,721,658

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		51,500
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	\$5.00	\$0.00	51,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	32,000
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 83,500 83,500

	<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%	3,250,000	3,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	720,000	720,000
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	1.5000	0.000	470,000	470,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments 4,440,000 4,440,000

Total Act 511, Current Taxes 4,523,500

Act 511 Tax Limit -->	1,566,075,876	X	12	18,792,911
	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	38.4830	38.8870	1.05%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,952,589
1200 Special Programs - Elementary / Secondary	11,965,357
1300 Vocational Education	2,160,965
1400 Other Instructional Programs - Elementary / Secondary	326,275
Total Instruction	\$43,405,186
2000 Support Services	
2100 Support Services - Students	2,543,988
2200 Support Services - Instructional Staff	1,713,842
2300 Support Services - Administration	4,001,061
2400 Support Services - Pupil Health	617,328
2500 Support Services - Business	757,409
2600 Operation and Maintenance of Plant Services	5,232,184
2700 Student Transportation Services	2,872,500
2800 Support Services - Central	2,898,313
2900 Other Support Services	28,500
Total Support Services	\$20,665,125
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,236,702
3300 Community Services	16,500
Total Operation of Non-Instructional Services	\$1,253,202
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,712,835
5200 Interfund Transfers - Out	1,200,000
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$6,612,835
Total Estimated Expenditures and Other Financing Uses	\$71,936,348

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,725,670
200 Personnel Services - Employee Benefits	9,807,570
300 Purchased Professional and Technical Services	614,300
400 Purchased Property Services	5,870
500 Other Purchased Services	1,758,250
600 Supplies	1,000,362
700 Property	31,437
800 Other Objects	9,130
Total Regular Programs - Elementary / Secondary	\$28,952,589
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,811,819
200 Personnel Services - Employee Benefits	3,574,983
300 Purchased Professional and Technical Services	1,286,650
500 Other Purchased Services	2,076,800
600 Supplies	208,265
700 Property	6,535
800 Other Objects	305
Total Special Programs - Elementary / Secondary	\$11,965,357
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,160,965
Total Vocational Education	\$2,160,965
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	227,500
200 Personnel Services - Employee Benefits	97,625
500 Other Purchased Services	250
600 Supplies	500
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$326,275
Total Instruction	\$43,405,186
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,445,846
200 Personnel Services - Employee Benefits	892,077
300 Purchased Professional and Technical Services	145,320
500 Other Purchased Services	2,605
600 Supplies	55,600
700 Property	1,750
800 Other Objects	790
Total Support Services - Students	\$2,543,988
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	950,811
200 Personnel Services - Employee Benefits	645,612

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	44,275
500 Other Purchased Services	13,525
600 Supplies	56,334
700 Property	500
800 Other Objects	2,785
Total Support Services - Instructional Staff	\$1,713,842
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,154,167
200 Personnel Services - Employee Benefits	1,340,651
300 Purchased Professional and Technical Services	312,000
400 Purchased Property Services	5,388
500 Other Purchased Services	52,700
600 Supplies	101,775
700 Property	4,980
800 Other Objects	29,400
Total Support Services - Administration	\$4,001,061
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	353,063
200 Personnel Services - Employee Benefits	222,470
300 Purchased Professional and Technical Services	8,155
600 Supplies	33,090
700 Property	550
Total Support Services - Pupil Health	\$617,328
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	376,119
200 Personnel Services - Employee Benefits	243,693
300 Purchased Professional and Technical Services	5,550
400 Purchased Property Services	89,976
500 Other Purchased Services	1,000
600 Supplies	40,776
800 Other Objects	295
Total Support Services - Business	\$757,409
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,977,652
200 Personnel Services - Employee Benefits	1,324,822
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	440,470
500 Other Purchased Services	282,300
600 Supplies	986,140
700 Property	19,800
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$5,232,184
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,693,000
400 Purchased Property Services	412,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	216,250
600 Supplies	259,500
700 Property	285,000
800 Other Objects	6,750
Total Student Transportation Services	\$2,872,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	607,553
200 Personnel Services - Employee Benefits	622,648
300 Purchased Professional and Technical Services	66,390
400 Purchased Property Services	963,972
500 Other Purchased Services	15,925
600 Supplies	488,325
700 Property	127,600
800 Other Objects	5,900
Total Support Services - Central	\$2,898,313
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,500
Total Other Support Services	\$28,500
Total Support Services	\$20,665,125
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	638,031
200 Personnel Services - Employee Benefits	325,011
300 Purchased Professional and Technical Services	68,950
400 Purchased Property Services	15,770
500 Other Purchased Services	8,800
600 Supplies	135,201
700 Property	5,000
800 Other Objects	39,939
Total Student Activities	\$1,236,702
3300 <u>Community Services</u>	
800 Other Objects	16,500
Total Community Services	\$16,500
Total Operation of Non-Instructional Services	\$1,253,202
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	249,670
900 Other Uses of Funds	4,463,165
Total Debt Service / Other Expenditures and Financing Uses	\$4,712,835
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,200,000
Total Interfund Transfers - Out	\$1,200,000
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$6,612,835
TOTAL EXPENDITURES	\$71,936,348

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	11,500,000	11,000,000
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	5,500,000	6,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,200,000	1,100,000
Private Purpose Trust Fund	65,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	110,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$18,630,000	\$18,970,000
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$18,630,000** **\$18,970,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	27,338,925	22,898,925
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	375,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$32,238,925	\$28,023,925

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	\$32,238,925	\$28,023,925

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	\$32,238,925	\$28,023,925
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,980,745
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	5,736,192
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,616,937
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,316,937