

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

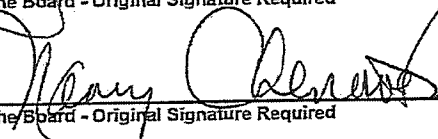
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/13/22

Date



Secretary of the Board - Original Signature Required

6/13/22

Date



Chief School Administrator - Original Signature Required

6/13/22

Date

Sean Daubert

Contact Person

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Extn :

Telephone

Extension

sdaubert@pennridge.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$149500094
Ending Unassigned Fund Balance	\$9934339
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted-Expenditures	6.64%

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 6/13/22
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DUE DATE: AUGUST 15, 2022

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

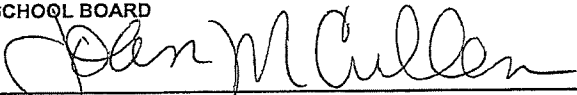
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pennridge SD	County : Bucks	AUN Number : 122098103
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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 5/9/22
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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.	District budgets a reserve in order to guard against unknown expenditures that may occur.
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 is for unanticipated 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.	Committed fund balance is for increase in PSERS 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	534,371
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,041,781
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,934,339
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,976,120</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	109,637,891
7000 Revenue from State Sources	36,537,203
8000 Revenue from Federal Sources	3,325,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$149,500,094</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$165,476,214</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,575,355
6112 Interim Real Estate Taxes	650,956
6113 Public Utility Realty Taxes	102,000
6114 Payments in Lieu of Current Taxes - State / Local	170,000
6140 Current Act 511 Taxes - Flat Rate Assessments	87,000
6150 Current Act 511 Taxes - Proportional Assessments	21,969,485
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,004,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	197,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,245,095
6910 Rentals	225,000
6940 Tuition from Patrons	169,000
6980 Revenue from Community Services Activities	16,000
6990 Refunds and Other Miscellaneous Revenue	77,000
REVENUE FROM LOCAL SOURCES	\$109,637,891
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,962,425
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,791,606
7311 Pupil Transportation Subsidy	1,697,307
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	516,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	3,059,218
7505 Ready to Learn Block Grant	625,645
7810 State Share of Social Security and Medicare Taxes	2,658,562
7820 State Share of Retirement Contributions	12,065,673
REVENUE FROM STATE SOURCES	\$36,537,203
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$3,325,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	149,500,094

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$83,575,355
Amount of Tax Relief for Homestead Exclusions	<u>\$3,059,218</u>
Total Approx. Tax Revenue:	\$86,634,573
Approx. Tax Levy for Tax Rate Calculation:	\$89,335,005

Bucks

Total

2021-22 Data

a. Assessed Value	\$651,907,120	\$651,907,120
b. Real Estate Mills	135.2555	

I. 2022-23 Data

c. 2020 STEB Market Value	\$5,606,093,397	\$5,606,093,397
d. Assessed Value	\$660,490,740	\$660,490,740
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy (a * b)	\$88,174,023	\$88,174,023
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2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$88,174,023	\$88,174,023
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	135.2555	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.87000%	96.87000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$89,335,005	\$89,335,005

I. 2022-23 Real Estate Tax Rate (k / d * 1000)	135.2555	
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III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$89,335,005	\$89,335,005
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$86,275,787
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$83,575,355

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 3.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,575,355	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,059,218</u>	
Total Approx. Tax Revenue:	\$86,634,573	
Approx. Tax Levy for Tax Rate Calculation:	\$89,335,005	

	Bucks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	139.8541	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$92,372,338	\$92,372,338
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	\$1,900.00	
	Number of Homestead/Farmstead Properties	11776	11776
	Median Assessed Value of Homestead Properties		\$31,600

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$83,575,355
Amount of Tax Relief for Homestead Exclusions	<u>\$3,059,218</u>
Total Approx. Tax Revenue:	\$86,634,573
Approx. Tax Levy for Tax Rate Calculation:	\$89,335,005

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,059,218	Lowering RE Tax Rate	\$0	\$3,059,218
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,059,218

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	660,490,740	135.2555	89,335,005			96.87000%	
Totals:	660,490,740		89,335,005	-	3,059,218 =	86,275,787 X	96.87000% = 83,575,355

	<u>Rate</u>		<u>Tax Levy</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	\$5.00	\$0.00	87,000	87,000
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			87,000	87,000
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	1.000%	0.000%	20,069,485	20,069,485
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,900,000	1,900,000
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			21,969,485	21,969,485
Total Act 511, Current Taxes				22,056,485
	Act 511 Tax Limit -->	5,606,093,397 X	12	67,273,121
		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>									
	Bucks	135.2555	135.2555	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,308,227
1200 Special Programs - Elementary / Secondary	26,581,713
1300 Vocational Education	3,584,564
1400 Other Instructional Programs - Elementary / Secondary	441,900
Total Instruction	\$91,916,404
2000 Support Services	
2100 Support Services - Students	6,454,873
2200 Support Services - Instructional Staff	4,371,346
2300 Support Services - Administration	9,275,669
2400 Support Services - Pupil Health	1,330,263
2500 Support Services - Business	889,667
2600 Operation and Maintenance of Plant Services	10,531,885
2700 Student Transportation Services	7,527,363
2800 Support Services - Central	2,412,866
2900 Other Support Services	312,140
Total Support Services	\$43,106,072
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,363,336
3300 Community Services	64,214
Total Operation of Non-Instructional Services	\$1,427,550
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,712,414
5900 Budgetary Reserve	337,654
Total Other Expenditures and Financing Uses	\$13,050,068
Total Estimated Expenditures and Other Financing Uses	\$149,500,094

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	35,364,687
200 Personnel Services - Employee Benefits	20,073,981
300 Purchased Professional and Technical Services	1,224,337
400 Purchased Property Services	1,005,566
500 Other Purchased Services	1,614,124
600 Supplies	2,002,770
700 Property	16,705
800 Other Objects	6,057
Total Regular Programs - Elementary / Secondary	\$61,308,227
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,447,837
200 Personnel Services - Employee Benefits	6,996,435
300 Purchased Professional and Technical Services	4,699,195
400 Purchased Property Services	60,200
500 Other Purchased Services	2,687,853
600 Supplies	92,193
800 Other Objects	598,000
Total Special Programs - Elementary / Secondary	\$26,581,713
1300 Vocational Education	
500 Other Purchased Services	3,574,229
600 Supplies	9,605
800 Other Objects	730
Total Vocational Education	\$3,584,564
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	411,400
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$441,900
Total Instruction	\$91,916,404
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,037,883
200 Personnel Services - Employee Benefits	2,345,028
300 Purchased Professional and Technical Services	5,575
400 Purchased Property Services	300
500 Other Purchased Services	7,650
600 Supplies	55,986
800 Other Objects	2,451
Total Support Services - Students	\$6,454,873
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,378,795
200 Personnel Services - Employee Benefits	1,392,752

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	136,140
500 Other Purchased Services	21,647
600 Supplies	419,392
800 Other Objects	22,620
Total Support Services - Instructional Staff	\$4,371,346
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,181,788
200 Personnel Services - Employee Benefits	2,825,468
300 Purchased Professional and Technical Services	912,677
400 Purchased Property Services	25,881
500 Other Purchased Services	133,217
600 Supplies	160,799
800 Other Objects	35,839
Total Support Services - Administration	\$9,275,669
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	814,428
200 Personnel Services - Employee Benefits	492,682
600 Supplies	23,153
Total Support Services - Pupil Health	\$1,330,263
2500 Support Services - Business	
100 Personnel Services - Salaries	527,699
200 Personnel Services - Employee Benefits	326,118
300 Purchased Professional and Technical Services	12,550
500 Other Purchased Services	9,400
600 Supplies	8,500
800 Other Objects	5,400
Total Support Services - Business	\$889,667
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,282,103
200 Personnel Services - Employee Benefits	2,660,381
300 Purchased Professional and Technical Services	438,585
400 Purchased Property Services	713,000
500 Other Purchased Services	458,375
600 Supplies	1,830,891
700 Property	130,500
800 Other Objects	18,050
Total Operation and Maintenance of Plant Services	\$10,531,885
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,591,060
200 Personnel Services - Employee Benefits	1,687,683
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	58,300
500 Other Purchased Services	792,910
600 Supplies	877,462
700 Property	500,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,948
Total Student Transportation Services	\$7,527,363
2800 Support Services - Central	
100 Personnel Services - Salaries	816,506
200 Personnel Services - Employee Benefits	465,840
300 Purchased Professional and Technical Services	134,340
400 Purchased Property Services	482,500
500 Other Purchased Services	130,635
600 Supplies	382,905
800 Other Objects	140
Total Support Services - Central	\$2,412,866
2900 Other Support Services	
400 Purchased Property Services	235,000
500 Other Purchased Services	77,140
Total Other Support Services	\$312,140
Total Support Services	\$43,106,072
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	677,389
200 Personnel Services - Employee Benefits	182,119
300 Purchased Professional and Technical Services	107,495
400 Purchased Property Services	36,000
500 Other Purchased Services	182,175
600 Supplies	138,627
800 Other Objects	39,531
Total Student Activities	\$1,363,336
3300 Community Services	
100 Personnel Services - Salaries	42,562
200 Personnel Services - Employee Benefits	21,652
Total Community Services	\$64,214
Total Operation of Non-Instructional Services	\$1,427,550
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,562,414
900 Other Uses of Funds	11,150,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,712,414
5900 Budgetary Reserve	
800 Other Objects	337,654
Total Budgetary Reserve	\$337,654
Total Other Expenditures and Financing Uses	\$13,050,068
TOTAL EXPENDITURES	\$149,500,094

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	36,774,720	36,774,720
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	911,142	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	12,087,446	13,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,823	180,823
Other Agency Fund	24,112	23,473
Permanent Fund		
Total Cash and Short-Term Investments	\$49,988,243	\$50,779,016

Long-Term Investments

	<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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$49,988,243	\$50,779,016

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	51,638,885	40,488,885
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,800,000	4,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$56,438,885	\$44,488,885
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

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 Permanent Fund		
Total Long-Term Indebtedness	\$56,438,885	\$44,488,885

<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	\$56,438,885	\$44,488,885

Account Description	Amounts
0810 Nonspendable Fund Balance	534,371
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,041,781
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,934,339
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,976,120
5900 Budgetary Reserve	337,654
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,848,145