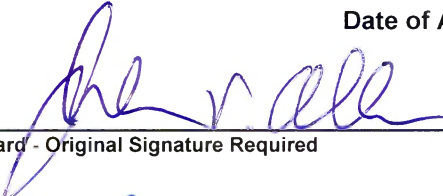


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date


6/21/2022



Secretary of the Board - Original Signature Required

Date

6/21/2022



Chief School Administrator - Original Signature Required

Date

6/21/2022

Donald B Irwin

(814)243-0666

Extn :

Contact Person

Telephone

Extension

dirwin@neshaminy.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Neshaminy SD	COUNTY : Bucks	AUN : 122097502
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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	\$196229496
Ending Unassigned Fund Balance	\$13818513
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.04%

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 6/21/2022
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DUE DATE: AUGUST 15, 2022

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

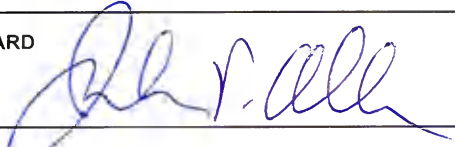
24 PS 6-687(a)(1)

(03/2006)

School District Name : Neshaminy SD	County : Bucks	AUN Number : 122097502
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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 6/21/2022
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date	
8060	Ending Fund Balance Entry and Budgetary Reserve If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below	to account for unexpected items that may come up during the year
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	Fund balance is available for any unforeseen expenditures that may arise
8150	Ending Fund Balance Entry and Budgetary Reserve If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below	The committed fund balance for PSERS is for expected unfunded liability of the PSERS retirement system upon the school district
8160	Ending Fund Balance Entry and Budgetary Reserve If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below	The Tech Infrastructure and Capital Projects will be significantly reduced this year as we begin both the HS fields project, and the new elem bldg at Maple Point The health insurance is a culmination of the results of the districts self ins program

<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	403,888	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	15,000,000	
0840 Assigned Fund Balance	20,691,015	
0850 Unassigned Fund Balance	14,384,517	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$50,075,532</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	144 157,098	
7000 Revenue from State Sources	49,297,894	
8000 Revenue from Federal Sources	2,478,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$195,933,492</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$246,009,024</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	129,341,840
6112 Interim Real Estate Taxes	300 100
6113 Public Utility Realty Taxes	125 000
6114 Payments in Lieu of Current Taxes - State / Local	400,000
6120 Current Per Capita Taxes, Section 679	192,000
6140 Current Act 511 Taxes - Flat Rate Assessments	350,000
6150 Current Act 511 Taxes - Proportional Assessments	6,165,412
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,892,062
6500 Earnings on Investments	70 000
6700 Revenues from LEA Activities	68,240
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,320,000
6910 Rentals	718,000
6920 Contributions and Donations from Private Sources	15,644
6990 Refunds and Other Miscellaneous Revenue	198,800
REVENUE FROM LOCAL SOURCES	\$144,157,098
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,765,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School Aged Pupils	7 170,065
7292 Pre-K Counts	1 313,000
7311 Pupil Transportation Subsidy	1 112,425
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	465,573
7330 Health Services (Medical Dental, Nurse, Act 25)	179,000
7340 State Property Tax Reduction Allocation	4,526 772
7505 Ready to Learn Block Grant	663,751
7810 State Share of Social Security and Medicare Taxes	3,144,899
7820 State Share of Retirement Contributions	14,457,409
REVENUE FROM STATE SOURCES	\$49,297,894
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	20,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	883,772
8515 NCLB Title II - Preparing Training and Recruiting High Quality Teachers and Principals	202,005
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21 971

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	75,752
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	250,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	425,000
8810 School Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	200,000
REVENUE FROM FEDERAL SOURCES	\$2,478,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	195,933,492

AUN: 122097502 Neshaminy SD

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

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Page - 1 of 3

Act 1 Index (current): 3.4%

Calculation Method.

Rate

Approx. Tax Revenue from RE Taxes: \$129,341,840

Amount of Tax Relief for Homestead Exclusions \$4,526,772

Total Approx Tax Revenue: \$133,868,612

Approx. Tax Levy for Tax Rate Calculation: \$137,424,053

Bucks

Total

2021-22 Data

a Assessed Value	\$801,767,750	\$801,767,750
b Real Estate Mills	165 6000	

I. 2022-23 Data

c 2020 STEB Market Value	\$7,237,670,696	\$7,237,670,696
d Assessed Value	\$802,569,950	\$802,569,950
e Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f 2021-22 Tax Levy	\$132,772 739	\$132,772,739
(a * b)		

2022-23 Calculations

g Percent of Total Market Value	100 00000%	100 00000%
h Rebalanced 2021-22 Tax Levy	\$132,772,739	\$132,772,739
(f Total * g)		
i Base Mills Subject to Index	165 6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j ¹ Weighted Avg Collection Percentage	97 32467%	97 32467%
k Tax Levy Needed	\$137,424,053	\$137,424,053
(Approx Tax Levy * g)		

I 2022-23 Real Estate Tax Rate 171.2300

(k / d * 1000)

III. m Tax Levy Generated by Mills	\$137 424,053	\$137,424,053
(l / 1000 * d)		
n Tax Levy minus Tax Relief for Homestead Exclusions		\$132 897,281
(m - Amount of Tax Relief for Homestead Exclusions)		
o Net Tax Revenue Generated By Mills		\$129,341,840
(n * Est Pct Collection)		

AUN: 122097502 Neshaminy 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.	\$129,341,840	
------------------------------------	---------------	--

Amount of Tax Relief for Homestead Exclusions	<u>\$4,526,772</u>	
---	--------------------	--

Total Approx. Tax Revenue.	\$133,868,612	
----------------------------	---------------	--

Approx. Tax Levy for Tax Rate Calculation:	\$137,424,053	
--	---------------	--

Bucks

Total

Index Maximums

p	Maximum Mills Based On Index (i * (1 + Index))	171 2304	
q	Mills In Excess of Index (if (l > p) (l - p))	0 0000	
r	Maximum Tax Levy Based On Index (p / 1000 * d)	\$137,424,374	\$137,424,374
IV			
s	Millage Rate within Index? (If i > 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	\$1 634 29	
	Number of Homestead/Farmstead Properties	16176	16176
	Median Assessed Value of Homestead Properties		\$27,505

AUN 122097502 Neshaminy 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	\$129,341,840	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,526,772</u>	
Total Approx. Tax Revenue.	\$133,868,612	
Approx. Tax Levy for Tax Rate Calculation:	\$137,424,053	
	Bucks	Total

State Property Tax Reduction Allocation used for Homestead Exclusions	\$4 526,772	Lowering RE Tax Rate	\$0	\$4,526,772
Prior Year State Property Tax Reduction Allocation used for Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,526,772

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	802,569,950	171 2300	137,424,053			97 32467%	
Totals:	802,569,950		137,424,053	4,526,772	= 132,897,281	X 97 32467%	= 129,341,840

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5 00		192,000
6140 Current Act 511 Taxes— Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6141 Current Act 511 Per Capita Taxes	\$10 00	\$0 00	200,000
6142 Current Act 511 Occupation Taxes— Flat Rate	\$0 00	\$0 00	0
6143 Current Act 511 Local Services Taxes	\$10 00	\$0 00	175,000
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			375,000
6150 Current Act 511 Taxes— Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151 Current Act 511 Earned Income Taxes	0 000%	0 000%	0
6152 Current Act 511 Occupation Taxes	0 000	0 000	0
6153 Current Act 511 Real Estate Transfer Taxes	1 000%	0 000%	2,782,000
6154 Current Act 511 Amusement Taxes	10 000%	0 000%	620,000
6155 Current Act 511 Business Privilege Taxes	1 0000	0 000	1 550 000
6156 Current Act 511 Mechanical Device Taxes— Percentage	0 000%	0 000%	0
6157 Current Act 511 Mercantile Taxes	1 0000	0 000	1,500,000
6159 Current Act 511 Taxes Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes— Proportional Assessments			6,452,000
Total Act 511, Current Taxes			6,515,412
Act 511 Tax Limit	→	7,237,670,696	X 12
		Market Value	Mills
			86,852,048
			(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	165 6000	171 2300	3 40%	Yes	3 4%				
6120	Current Per Capita Taxes, Section 679	\$5 00	\$5 00	0 00%	Yes	3 4%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10 00	\$10 00	0 00%	Yes	3 4%				
6143	Current Act 511 Local Services Taxes	\$10 00	\$10 00	0 00%	Yes	3 4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1 000%	1 000%	0 00%	Yes	3 4%				
6154	Current Act 511 Amusement Taxes	10 000%	10 000%	0 00%	Yes	3 4%				
6155	Current Act 511 Business Privilege Taxes	1 0000	1 0000	0 00%	Yes	3 4%				
6157	Current Act 511 Mercantile Taxes	1 0000	1 0000	0 00%	Yes	3 4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	82,881,464
1200 Special Programs - Elementary / Secondary	32,487,836
1300 Vocational Education	9,077,321
1400 Other Instructional Programs - Elementary / Secondary	1,265,523
1500 Nonpublic School Programs	21,351
1800 Pre-Kindergarten	1,313,000
Total Instruction	\$127,046,495
2000 Support Services	
2100 Support Services - Students	7,246,881
2200 Support Services - Instructional Staff	3,728,818
2300 Support Services - Administration	9,605,378
2400 Support Services - Pupil Health	1,759,383
2500 Support Services - Business	1,840,369
2600 Operation and Maintenance of Plant Services	14,529,602
2700 Student Transportation Services	10,214,922
2800 Support Services - Central	5,130,519
2900 Other Support Services	110,000
Total Support Services	\$54,165,872
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,972,403
3300 Community Services	142,231
Total Operation of Non-Instructional Services	\$2,114,634
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,029,495
Total Facilities Acquisition, Construction and Improvement Services	\$1,029,495
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,473,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$11,873,000
Total Estimated Expenditures and Other Financing Uses	\$196,229,498

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	45,301,313
200 Personnel Services Employee Benefits	27,778,589
300 Purchased Professional and Technical Services	2,477,950
400 Purchased Property Services	1,120,000
500 Other Purchased Services	3,134,940
600 Supplies	2,912,460
700 Property	147,212
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$82,881,464
1200 Special Programs - Elementary / Secondary	
100 Personnel Services Salaries	13,001,534
200 Personnel Services - Employee Benefits	8,013,416
300 Purchased Professional and Technical Services	8,238,750
400 Purchased Property Services	2,000
500 Other Purchased Services	2,969,286
600 Supplies	262,850
Total Special Programs - Elementary / Secondary	\$32,487,836
1300 Vocational Education	
100 Personnel Services - Salaries	2,341,866
200 Personnel Services - Employee Benefits	1,453,495
500 Other Purchased Services	5,243,460
600 Supplies	38,500
Total Vocational Education	\$9,077,321
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	639,156
200 Personnel Services - Employee Benefits	380,134
300 Purchased Professional and Technical Services	51,419
500 Other Purchased Services	191,514
600 Supplies	3,300
Total Other Instructional Programs - Elementary / Secondary	\$1,265,523
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	19,692
600 Supplies	1,659
Total Nonpublic School Programs	\$21,351
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	1,313,000
Total Pre-Kindergarten	\$1,313,000
Total Instruction	\$127,046,495
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services Salaries	4,246,661

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<u>Description</u>	<u>Amount</u>
200 Personnel Services Employee Benefits	2,661,020
300 Purchased Professional and Technical Services	296,200
500 Other Purchased Services	15,000
600 Supplies	28,000
Total Support Services - Students	\$7,246,881
2200 Support Services - Instructional Staff	
100 Personnel Services Salaries	1,968,505
200 Personnel Services Employee Benefits	1,463,546
300 Purchased Professional and Technical Services	116,179
400 Purchased Property Services	17,250
500 Other Purchased Services	18,842
600 Supplies	125,496
800 Other Objects	19,000
Total Support Services - Instructional Staff	\$3,728,818
2300 Support Services - Administration	
100 Personnel Services Salaries	5,517,155
200 Personnel Services Employee Benefits	3,317,720
300 Purchased Professional and Technical Services	572,721
400 Purchased Property Services	6,200
500 Other Purchased Services	96,332
600 Supplies	65,750
800 Other Objects	29,500
Total Support Services - Administration	\$9,605,378
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,004,395
200 Personnel Services Employee Benefits	616,725
300 Purchased Professional and Technical Services	109,263
600 Supplies	29,000
Total Support Services - Pupil Health	\$1,759,383
2500 Support Services - Business	
100 Personnel Services - Salaries	897,711
200 Personnel Services - Employee Benefits	616,358
300 Purchased Professional and Technical Services	127,500
400 Purchased Property Services	56,000
500 Other Purchased Services	63,550
600 Supplies	63,500
700 Property	10,000
800 Other Objects	5,750
Total Support Services - Business	\$1,840,369
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,163,974
200 Personnel Services - Employee Benefits	3,530,588
300 Purchased Professional and Technical Services	798,500
400 Purchased Property Services	1,270,020
500 Other Purchased Services	574,000

LEA 122097502 Neshaminy SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,903,020
700 Property	285,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$14,529,602
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,839,863
200 Personnel Services - Employee Benefits	2,012,692
300 Purchased Professional and Technical Services	1,685,000
400 Purchased Property Services	12,630
500 Other Purchased Services	1,722,237
600 Supplies	1,242,500
700 Property	700,000
Total Student Transportation Services	\$10,214,922
2800 Support Services - Central	
100 Personnel Services - Salaries	1,467,113
200 Personnel Services - Employee Benefits	971,894
300 Purchased Professional and Technical Services	1,001,785
400 Purchased Property Services	501,470
500 Other Purchased Services	18,415
600 Supplies	569,342
700 Property	600,000
800 Other Objects	500
Total Support Services - Central	\$5,130,519
2900 Other Support Services	
500 Other Purchased Services	110,000
Total Other Support Services	\$110,000
Total Support Services	\$54,165,872
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,131,484
200 Personnel Services - Employee Benefits	500,681
300 Purchased Professional and Technical Services	154,150
400 Purchased Property Services	34,000
500 Other Purchased Services	4,000
600 Supplies	122,538
800 Other Objects	25,550
Total Student Activities	\$1,972,403
3300 Community Services	
300 Purchased Professional and Technical Services	142,231
Total Community Services	\$142,231
Total Operation of Non-Instructional Services	\$2,114,634
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

LEA : 122097502 Neshaminy SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	15,150
400 Purchased Property Services	445,000
600 Supplies	142,075
700 Property	427,270
Total Facilities Acquisition, Construction and Improvement Services	\$1,029,495
Total Facilities Acquisition, Construction and Improvement Services	\$1,029,495
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,000,000
900 Other Uses of Funds	5,473,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,473,000
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$11,873,000
TOTAL EXPENDITURES	\$196,229,496

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	16,415,914	16,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	895,207	865,207
Child Care Operations Fund		
Other Enterprise Funds	125 000	125,000
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	\$17,436,121	\$16,990,207

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	48,000 000	39 000,000
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		
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$48,000,000	\$39,000,000
TOTAL CASH AND INVESTMENTS	\$65,436,121	\$55,990,207

Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection****General Fund**

0510 Bonds Payable	165,320 000	159,325,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,766,409	4,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,471 945	6,055,305
0599 Other Noncurrent Liabilities		

Total General Fund**\$175,558,354****\$170,180,305****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	\$175,558,354	\$170,180,305

<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	\$175,558,354	\$170,180,305

Account Description	Amounts
0810 Nonspendable Fund Balance	403,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,000,000
0840 Assigned Fund Balance	20,961,015
0850 Unassigned Fund Balance	13,818,513
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$49,779,528
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$50,583,416