



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Methacton SD	COUNTY : Montgomery	AUN : 123465303
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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	\$118869131
Ending Unassigned Fund Balance	\$8320491
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.99%

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 6/23/2022
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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)

<b>School District Name :</b> Methacton SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 123465303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/18/22
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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.	To be used for unanticipated expenses that occur 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.	To be used for unanticipated expenses that occur during the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board previously committed funds for use for the Facilities Master Plan.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,727,731
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,702,290
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,320,491
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,022,781</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	93,290,868
7000 Revenue from State Sources	24,995,506
8000 Revenue from Federal Sources	582,757
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$118,869,131</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$132,891,912</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	79,972,261
6112 Interim Real Estate Taxes	650,000
6113 Public Utility Realty Taxes	82,000
6114 Payments in Lieu of Current Taxes - State / Local	61,125
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	9,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	869,395
6500 Earnings on Investments	461,200
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	906,617
6910 Rentals	76,500
6940 Tuition from Patrons	456,770
6990 Refunds and Other Miscellaneous Revenue	75,000

**REVENUE FROM LOCAL SOURCES \$93,290,868**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,233,555
7112 Basic Education Funding-Social Security	1,846,450
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,671,609
7311 Pupil Transportation Subsidy	1,175,878
7312 Nonpublic and Charter School Pupil Transportation Subsidy	302,610
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	2,519,919
7505 Ready to Learn Block Grant	252,829
7820 State Share of Retirement Contributions	8,462,656

**REVENUE FROM STATE SOURCES \$24,995,506**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	214,046
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,664
8517 NCLB, Title IV - 21st Century Schools	17,320
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	265,727

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$582,757</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>118,869,131</b>
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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$79,972,261</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$2,519,957</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$82,492,218</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$84,991,093</b>
	<b>Montgomery</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$2,643,048,442	\$2,643,048,442
b. Real Estate Mills	31.2645	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$4,169,535,938	\$4,169,535,938
d. Assessed Value	\$2,685,155,952	\$2,685,155,952
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$82,633,588	\$82,633,588
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$82,633,588	\$82,633,588
(f Total * g)		
i. Base Mills Subject to Index	31.2645	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.97000%	96.97000%
k. Tax Levy Needed	\$84,991,093	\$84,991,093
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>31.6522</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$84,991,093	\$84,991,093
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,471,136
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$79,972,261
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$79,972,261
Amount of Tax Relief for Homestead Exclusions	<u>\$2,519,957</u>
Total Approx. Tax Revenue:	\$82,492,218
Approx. Tax Levy for Tax Rate Calculation:	\$84,991,093

Montgomery

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	32.3274	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$86,804,111	\$86,804,111
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,641.00	
Number of Homestead/Farmstead Properties	8280	8280
Median Assessed Value of Homestead Properties		\$174,845

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$79,972,261</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,519,957</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$82,492,218</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$84,991,093</b>
	<b>Montgomery</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,519,919	Lowering RE Tax Rate	\$0	\$2,519,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$38			\$38
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,519,957</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	2,685,155,952	31.6522	84,991,093			96.97000%	
<b>Totals:</b>	<b>2,685,155,952</b>		<b>84,991,093</b>	- 2,519,957	= 82,471,136	X 96.97000%	= 79,972,261

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	105,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>105,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>9,450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,555,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,169,535,938 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>50,034,431</b>
			<b>(511 Limit)</b>

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	31.2645	31.6522	1.25%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	46,019,331
1200 Special Programs - Elementary / Secondary	17,951,003
1300 Vocational Education	2,378,359
1400 Other Instructional Programs - Elementary / Secondary	279,275
1500 Nonpublic School Programs	4,803
1600 Adult Education Programs	120,393
<b>Total Instruction</b>	<b>\$66,753,164</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,878,205
2200 Support Services - Instructional Staff	3,638,639
2300 Support Services - Administration	7,022,898
2400 Support Services - Pupil Health	2,048,541
2500 Support Services - Business	1,219,136
2600 Operation and Maintenance of Plant Services	9,434,184
2700 Student Transportation Services	7,537,032
2800 Support Services - Central	2,478,826
2900 Other Support Services	75,500
<b>Total Support Services</b>	<b>\$39,332,961</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,531,429
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,531,929</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,351,077
5200 Interfund Transfers - Out	700,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,251,077</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$118,869,131</b>

2022-2023 Final General Fund Budget

LEA : 123465303 Methacton SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,989,592
200 Personnel Services - Employee Benefits	16,688,629
300 Purchased Professional and Technical Services	855,042
400 Purchased Property Services	862,988
500 Other Purchased Services	1,361,500
600 Supplies	1,251,042
700 Property	3,500
800 Other Objects	7,038
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$46,019,331</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,140,246
200 Personnel Services - Employee Benefits	5,536,411
300 Purchased Professional and Technical Services	3,390,750
500 Other Purchased Services	1,490,350
600 Supplies	53,246
800 Other Objects	340,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,951,003</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	648,211
200 Personnel Services - Employee Benefits	371,659
500 Other Purchased Services	1,343,654
600 Supplies	14,835
<b>Total Vocational Education</b>	<b>\$2,378,359</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	149,878
200 Personnel Services - Employee Benefits	90,661
300 Purchased Professional and Technical Services	21,750
400 Purchased Property Services	4,600
500 Other Purchased Services	10,000
600 Supplies	1,800
800 Other Objects	586
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$279,275</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,803
<b>Total Nonpublic School Programs</b>	<b>\$4,803</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	11,735
200 Personnel Services - Employee Benefits	898
300 Purchased Professional and Technical Services	92,360
400 Purchased Property Services	900
500 Other Purchased Services	10,600
600 Supplies	3,900

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Adult Education Programs</b>	<b>\$120,393</b>
<b>Total Instruction</b>	<b>\$66,753,164</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,850,751
200 Personnel Services - Employee Benefits	1,943,717
300 Purchased Professional and Technical Services	1,044,700
500 Other Purchased Services	5,700
600 Supplies	29,137
800 Other Objects	4,200
<b>Total Support Services - Students</b>	<b>\$5,878,205</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,002,474
200 Personnel Services - Employee Benefits	1,490,047
300 Purchased Professional and Technical Services	45,363
500 Other Purchased Services	14,400
600 Supplies	82,245
800 Other Objects	4,110
<b>Total Support Services - Instructional Staff</b>	<b>\$3,638,639</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,603,760
200 Personnel Services - Employee Benefits	2,290,443
300 Purchased Professional and Technical Services	965,700
400 Purchased Property Services	2,300
500 Other Purchased Services	54,752
600 Supplies	67,554
800 Other Objects	38,389
<b>Total Support Services - Administration</b>	<b>\$7,022,898</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	906,559
200 Personnel Services - Employee Benefits	634,532
300 Purchased Professional and Technical Services	476,250
400 Purchased Property Services	1,000
500 Other Purchased Services	350
600 Supplies	29,850
<b>Total Support Services - Pupil Health</b>	<b>\$2,048,541</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	555,472
200 Personnel Services - Employee Benefits	339,841
300 Purchased Professional and Technical Services	18,250
400 Purchased Property Services	3,348
500 Other Purchased Services	268,525
600 Supplies	10,500

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	23,200
<b>Total Support Services - Business</b>	<b>\$1,219,136</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,580,819
200 Personnel Services - Employee Benefits	2,242,193
300 Purchased Professional and Technical Services	427,080
400 Purchased Property Services	1,472,300
500 Other Purchased Services	78,500
600 Supplies	1,627,092
800 Other Objects	6,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,434,184</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	230,085
200 Personnel Services - Employee Benefits	181,614
300 Purchased Professional and Technical Services	153,000
400 Purchased Property Services	3,600
500 Other Purchased Services	6,955,733
600 Supplies	13,000
<b>Total Student Transportation Services</b>	<b>\$7,537,032</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	998,927
200 Personnel Services - Employee Benefits	652,088
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	208,200
500 Other Purchased Services	79,000
600 Supplies	526,111
<b>Total Support Services - Central</b>	<b>\$2,478,826</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	75,500
<b>Total Other Support Services</b>	<b>\$75,500</b>
<b>Total Support Services</b>	<b>\$39,332,961</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	804,907
200 Personnel Services - Employee Benefits	365,505
300 Purchased Professional and Technical Services	110,734
400 Purchased Property Services	20,050
500 Other Purchased Services	71,782
600 Supplies	112,429
700 Property	2,699
800 Other Objects	43,323
<b>Total Student Activities</b>	<b>\$1,531,429</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	



<u>Description</u>	<u>Amount</u>
600 Supplies	250
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,531,929</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,031,077
900 Other Uses of Funds	7,320,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,351,077</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	700,000
<b>Total Interfund Transfers - Out</b>	<b>\$700,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,251,077</b>
<b>TOTAL EXPENDITURES</b>	<b>\$118,869,131</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	25,000,000	25,000,000
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	9,000,000	5,000,000
Other Capital Projects Fund	5,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$39,500,000</b>	<b>\$31,500,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$39,500,000</b>	<b>\$31,500,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	68,475,000	61,155,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,105,847	3,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$71,580,847</b>	<b>\$64,305,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$71,580,847</b>	<b>\$64,305,000</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$71,580,847</b>	<b>\$64,305,000</b>
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	133,028	165,387
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$133,028</b>	<b>\$165,387</b>
<b>2000 Support Services</b>		
2100 Support Services - Students	12,658	15,737
2200 Support Services - Instructional Staff	22	28
2300 Support Services - Administration	5,213	6,482
2400 Support Services - Pupil Health		
2500 Support Services - Business	134	166
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central	45	55
2900 Other Support Services		
<b>Total Support Services</b>	<b>\$18,072</b>	<b>\$22,468</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out	4,534	5,636
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,534</b>	<b>\$5,636</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$155,634</b>	<b>\$193,491</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	84,576	105,149
200 Personnel Services - Employee Benefits	47,627	59,213
300 Purchased Professional and Technical Services	223	277
400 Purchased Property Services		
500 Other Purchased Services	268	332
600 Supplies	334	416
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
	<b>\$133,028</b>	<b>\$165,387</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$133,028</b>	<b>\$165,387</b>
<b>2000 <u>Support Services</u></b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries	7,797	9,693
200 Personnel Services - Employee Benefits	4,750	5,905
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	111	139
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Students</b>		
	<b>\$12,658</b>	<b>\$15,737</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	22	28
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Instructional Staff</b>	<b>\$22</b>	<b>\$28</b>
<b>2300 <u>Support Services - Administration</u></b>		
100 Personnel Services - Salaries	2,884	3,586
200 Personnel Services - Employee Benefits	2,329	2,896
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Administration</b>	<b>\$5,213</b>	<b>\$6,482</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Pupil Health</b>		
<b>2500 <u>Support Services - Business</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	134	166
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Business</b>	<b>\$134</b>	<b>\$166</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	45	55
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Central</b>	<b>\$45</b>	<b>\$55</b>
<b>2900 <u>Other Support Services</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Support Services</b>		
<b>Total Support Services</b>	<b>\$18,072</b>	<b>\$22,468</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800 Other Objects		
900 Other Uses of Funds		
<b>Total Debt Service / Other Expenditures and Financing Uses</b>		
<b>5200 <u>Interfund Transfers - Out</u></b>		
900 Other Uses of Funds	4,534	5,636
<b>Total Interfund Transfers - Out</b>	<b>\$4,534</b>	<b>\$5,636</b>
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>		
900 Other Uses of Funds		
<b>Total Transfers Out to Component Units/Primary Governments</b>		
<b>5500 <u>Special and Extraordinary Items</u></b>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
<b>Total Special and Extraordinary Items</b>		
<b>5900 <u>Budgetary Reserve</u></b>		
800 Other Objects		
<b>Total Budgetary Reserve</b>		
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,534</b>	<b>\$5,636</b>
<b>TOTAL EXPENDITURES</b>	<b>\$155,634</b>	<b>\$193,491</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
<b>Total Revenue from State Sources</b>	<b>\$20,439</b>	<b>\$25,411</b>
<b>TOTAL REVENUES</b>	<b>\$20,439</b>	<b>\$25,411</b>



	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	3,644	4,531
7820 State Share of Retirement Contributions	16,795	20,880
<b>Total Revenue from State Sources</b>	<b>\$20,439</b>	<b>\$25,411</b>
<b>TOTAL REVENUES</b>	<b>\$20,439</b>	<b>\$25,411</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,727,731
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,702,290
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,320,491
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,022,781</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,950,512</b>