

## 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

6-28-22

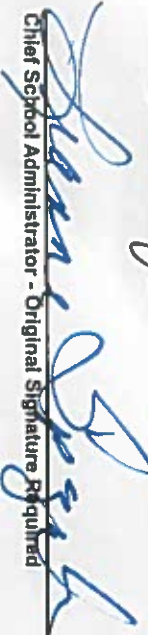
Secretary of the Board - Original Signature Required



Date

6-28-2022

Chief School Administrator - Original Signature Required



Date

6/28/22

JEFF FESTOR

Contact Person

Telephone

(724)684-3600

Extn :

Extension

jfestor@monessensd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Monessen City SD	COUNTY : Westmoreland	AUN : 107655803
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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	\$18113066
Ending Unassigned Fund Balance	\$30885
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.17%

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 6/28/22
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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 : Monessen City SD	County : Westmoreland	AUN Number : 107655803
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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 <i>Debra A. Smith</i>	DATE <i>May 12, 2022</i>
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district attempts to maintain an unassigned fund balance to cover cash flow needs and future deficits.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,000,000	
0850 Unassigned Fund Balance	650,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,650,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,802,906	
7000 Revenue from State Sources	10,711,045	
8000 Revenue from Federal Sources	980,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,493,951</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$18,143,951</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,534,906
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	164,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,802,906</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,525,000
7271 Special Education funds for School-Aged Pupils	860,000
7292 Pre-K Counts	480,000
7311 Pupil Transportation Subsidy	280,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	140,646
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	664,966
7505 Ready to Learn Block Grant	200,433
7810 State Share of Social Security and Medicare Taxes	295,000
7820 State Share of Retirement Contributions	1,250,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,711,045</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21St Century Schools	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	550,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$980,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,493,951</b>

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,534,906	
Amount of Tax Relief for Homestead Exclusions	<u>\$664,966</u>	
Total Approx. Tax Revenue:	\$4,199,872	
Approx. Tax Levy for Tax Rate Calculation:	\$4,823,679	
	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$58,336,120	\$58,336,120
b. Real Estate Mills	81.0700	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$203,816,649	\$203,816,649
d. Assessed Value	\$57,720,220	\$57,720,220
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,729,309	\$4,729,309
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$4,729,309	\$4,729,309
(f Total * g)		
i. Base Mills Subject to Index	81.0700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$4,823,679	\$4,823,679
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	83.5700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,823,679	\$4,823,679
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,158,713
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,534,906
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,534,906	
Amount of Tax Relief for Homestead Exclusions	<u>\$664,966</u>	
Total Approx. Tax Revenue:	\$4,199,872	
Approx. Tax Levy for Tax Rate Calculation:	\$4,823,679	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	85.2045	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,918,022	\$4,918,022
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	\$4,056.00	
Number of Homestead/Farmstead Properties	1962	1962
Median Assessed Value of Homestead Properties		\$14,635



Act 1 Index (current): 5.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$3,534,906

Amount of Tax Relief for Homestead Exclusions \$664,966

Total Approx. Tax Revenue: \$4,199,872

Approx. Tax Levy for Tax Rate Calculation: \$4,823,679

Westmoreland Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$664,966	Lowering RE Tax Rate	\$0	\$664,966
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$664,966

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Westmoreland	57,720,220	83.5700	4,823,679				85.00000%		
Totals:	57,720,220		4,823,679	-	664,966	=	4,158,713	X	85.00000% = 3,534,906
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		7,000		7,000
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							7,000		7,000
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			0.500%	0.000%		475,000		475,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		35,000		35,000
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			0.7500	0.5000		20,000		20,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							530,000		530,000
Total Act 511, Current Taxes									537,000
Act 511 Tax Limit -->					203,816,649	X	12		2,445,800
					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> Westmoreland	81.0700	83.5700	3.09%	Yes	5.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	5.1%	0.5000	0.5000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,336,164
1200 Special Programs - Elementary / Secondary	2,619,344
1300 Vocational Education	737,720
1400 Other Instructional Programs - Elementary / Secondary	639,304
1800 Pre-Kindergarten	445,642
<b>Total Instruction</b>	<b>\$10,778,174</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	441,996
2200 Support Services - Instructional Staff	979,078
2300 Support Services - Administration	1,254,990
2400 Support Services - Pupil Health	114,631
2500 Support Services - Business	276,816
2600 Operation and Maintenance of Plant Services	1,817,153
2700 Student Transportation Services	778,732
2800 Support Services - Central	56,500
2900 Other Support Services	3,000
<b>Total Support Services</b>	<b>\$5,722,896</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	367,591
3300 Community Services	3,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$371,091</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,240,405
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,240,405</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,113,066</b>

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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	3,432,543
200 Personnel Services - Employee Benefits	2,227,571
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	511,800
600 Supplies	80,850
800 Other Objects	2,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,336,164</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	824,119
200 Personnel Services - Employee Benefits	576,225
300 Purchased Professional and Technical Services	372,000
500 Other Purchased Services	831,300
600 Supplies	15,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,619,344</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	248,000
200 Personnel Services - Employee Benefits	131,720
500 Other Purchased Services	350,000
600 Supplies	8,000
<b>Total Vocational Education</b>	<b>\$737,720</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	317,000
200 Personnel Services - Employee Benefits	187,304
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	100,000
600 Supplies	20,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$639,304</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	71,600
200 Personnel Services - Employee Benefits	39,042
300 Purchased Professional and Technical Services	325,000
600 Supplies	10,000
<b>Total Pre-Kindergarten</b>	<b>\$445,642</b>
<b>Total Instruction</b>	<b>\$10,778,174</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	201,440
200 Personnel Services - Employee Benefits	135,056
300 Purchased Professional and Technical Services	84,000
600 Supplies	21,500
<b>Total Support Services - Students</b>	<b>\$441,996</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	91,940
200 Personnel Services - Employee Benefits	77,888
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	20,000
500 Other Purchased Services	153,650
600 Supplies	625,100
800 Other Objects	4,500
<b>Total Support Services - Instructional Staff</b>	<b>\$979,078</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	659,770
200 Personnel Services - Employee Benefits	437,620
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	46,100
600 Supplies	9,000
800 Other Objects	17,500
<b>Total Support Services - Administration</b>	<b>\$1,254,990</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	75,000
200 Personnel Services - Employee Benefits	33,231
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	500
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$114,631</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	119,000
200 Personnel Services - Employee Benefits	92,316
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	500
500 Other Purchased Services	9,500
600 Supplies	27,000
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$276,816</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	721,225
200 Personnel Services - Employee Benefits	456,328
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	428,500
500 Other Purchased Services	133,000
600 Supplies	64,000
700 Property	2,500
800 Other Objects	1,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,817,153</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	23,400

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	10,332
500 Other Purchased Services	740,000
600 Supplies	5,000
<b>Total Student Transportation Services</b>	<b>\$778,732</b>
<b>2800 <u>Support Services - Central</u></b>	
500 Other Purchased Services	54,500
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$56,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	3,000
<b>Total Other Support Services</b>	<b>\$3,000</b>
<b>Total Support Services</b>	<b>\$5,722,896</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	141,750
200 Personnel Services - Employee Benefits	47,956
300 Purchased Professional and Technical Services	76,760
400 Purchased Property Services	6,250
500 Other Purchased Services	53,100
600 Supplies	23,100
800 Other Objects	18,675
<b>Total Student Activities</b>	<b>\$367,591</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	3,000
800 Other Objects	500
<b>Total Community Services</b>	<b>\$3,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$371,091</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
600 Supplies	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	227,424
900 Other Uses of Funds	1,012,981
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,240,405</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,240,405</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,113,066</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,000,000	
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	3,000	3,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,103,000</b>	<b>\$103,000</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



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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,103,000	\$103,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,411,859	7,510,078
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	260,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,200,000	3,400,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,861,859</b>	<b>\$11,170,078</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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>\$11,861,859</b>	<b>\$11,170,078</b>	

<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	\$11,861,859	\$11,170,078

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	30,885
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$30,885
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,885