

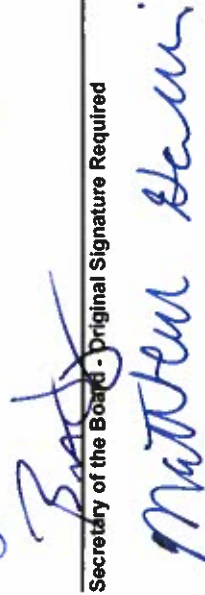
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature RequiredDate 6/19/2022

Secretary of the Board - Original Signature RequiredDate 6/14/22Date 6/14/2022

Chief School Administrator - Original Signature Required

Brett Lago

Contact Person

(724)744-2121

Extn :

Telephone

Extension

lagob@penntrafford.org

Email Address

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

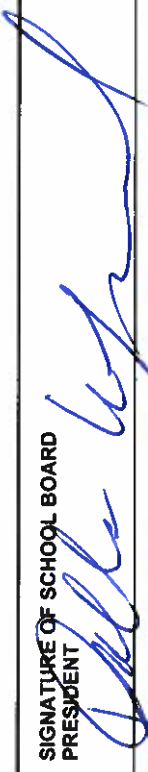
24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn-Trafford SD	County : Westmoreland	AUN Number : 107657103
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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 6/14/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Trafford SD	COUNTY : Westmoreland	AUN : 107657103
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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	\$63572732
Ending Unassigned Fund Balance	\$4273813
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.72%

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
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DUE DATE: AUGUST 15, 2022

<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.	For extraordinary and unexpected expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For future PSERS and capital expenses.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,000,000	
0850 Unassigned Fund Balance	5,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,585,552	
7000 Revenue from State Sources	27,387,752	
8000 Revenue from Federal Sources	873,241	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$62,846,545</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$72,846,545</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,544,552
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	155,000
6150 Current Act 511 Taxes - Proportional Assessments	5,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	525,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$34,585,552
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,754,557
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,794,605
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,286,368
7505 Ready to Learn Block Grant	580,222
7810 State Share of Social Security and Medicare Taxes	1,100,000
7820 State Share of Retirement Contributions	5,000,000
REVENUE FROM STATE SOURCES	\$27,387,752
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,151
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	460,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$873,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	62,846,545

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$27,546,945		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,286,368</u>		
Total Approx. Tax Revenue:	\$28,833,313		
Approx. Tax Levy for Tax Rate Calculation:	\$29,988,263		
	Allegheny	Westmoreland	Total

2021-22 Data			
a. Assessed Value	\$3,209,795	\$328,408,290	\$331,618,085
b. Real Estate Mills	15.0800	88.2500	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$2,920,211	\$1,943,734,753	\$1,946,654,964
d. Assessed Value	\$3,209,795	\$333,602,240	\$336,812,035
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$48,404	\$28,982,032	\$29,030,436
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	0.15001%	99.84999%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$43,549	\$28,986,887	\$29,030,436
(f Total * g)			
i. Base Mills Subject to Index	15.0800	88.2647	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	95.97000%	95.97605%
k. Tax Levy Needed	\$44,985	\$29,943,278	\$29,988,263
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	14.0100	89.7500	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$44,969	\$29,940,801	\$29,985,770
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$28,699,402
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$27,544,552
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$27,546,945		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,286,368</u>		
Total Approx. Tax Revenue:	\$28,833,313		
Approx. Tax Levy for Tax Rate Calculation:	\$29,988,263		
	Allegheny	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.7435	92.1483	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,533	\$30,740,879	\$30,791,412
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$11,891.00	\$1,856.00	
Number of Homestead/Farmstead Properties	17	7705	7722
Median Assessed Value of Homestead Properties			\$29,270

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$27,546,945		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,286,368</u>		
Total Approx. Tax Revenue:	\$28,833,313		
Approx. Tax Levy for Tax Rate Calculation:	\$29,988,263		
	Allegheny	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,286,368	Lowering RE Tax Rate	\$0	\$1,286,368
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,286,368

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>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>				<u>Percent Collected</u>		
Allegheny	3,209,795	14.0100	44,969				100.00000%		
Westmoreland	333,602,240	89.7500	29,940,801				95.97000%		
Totals:	336,812,035		29,985,770	-	1,286,368	=	28,699,402	X	95.97605% = 27,544,552
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					40,000
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			\$10.00	\$0.00	100,000	65,000		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	20,000	10,000		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	80,000	80,000		
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						200,000	155,000		
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%	4,500,000	4,500,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	750,000	750,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						5,250,000	5,250,000		
Total Act 511, Current Taxes							5,405,000		
Act 511 Tax Limit -->				1,946,654,964	X	12	23,359,860		
				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>									
	Allegheny	15.0800	14.0100	-7.08%	Yes	4.4%				
	Westmoreland	88.2647	89.7500	1.69%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,475,795
1200 Special Programs - Elementary / Secondary	4,825,985
1300 Vocational Education	550,000
1400 Other Instructional Programs - Elementary / Secondary	60,845
Total Instruction	\$38,912,625
2000 Support Services	
2100 Support Services - Students	1,959,838
2200 Support Services - Instructional Staff	610,266
2300 Support Services - Administration	4,199,987
2400 Support Services - Pupil Health	599,054
2500 Support Services - Business	668,205
2600 Operation and Maintenance of Plant Services	6,254,008
2700 Student Transportation Services	3,749,879
2800 Support Services - Central	1,103,375
2900 Other Support Services	74,275
Total Support Services	\$19,218,887
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,866,892
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$1,916,892
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,944,328
5200 Interfund Transfers - Out	580,000
Total Other Expenditures and Financing Uses	\$3,524,328
Total Estimated Expenditures and Other Financing Uses	\$63,572,732

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,096,960
200 Personnel Services - Employee Benefits	12,132,645
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	110,000
500 Other Purchased Services	1,463,350
600 Supplies	579,040
800 Other Objects	3,800
Total Regular Programs - Elementary / Secondary	\$33,475,795
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,812,818
200 Personnel Services - Employee Benefits	1,154,667
300 Purchased Professional and Technical Services	215,000
500 Other Purchased Services	1,618,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,825,985
1300 <u>Vocational Education</u>	
500 Other Purchased Services	550,000
Total Vocational Education	\$550,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,845
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$60,845
Total Instruction	\$38,912,625
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,215,278
200 Personnel Services - Employee Benefits	680,560
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
Total Support Services - Students	\$1,959,838
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	351,273
200 Personnel Services - Employee Benefits	169,838
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$610,266
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,314,051
200 Personnel Services - Employee Benefits	1,388,126
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	184,760
700 Property	35,000
800 Other Objects	80,550
Total Support Services - Administration	\$4,199,987
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	358,356
200 Personnel Services - Employee Benefits	199,198
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
Total Support Services - Pupil Health	\$599,054
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	336,817
200 Personnel Services - Employee Benefits	225,388
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	5,000
Total Support Services - Business	\$668,205
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,392,730
200 Personnel Services - Employee Benefits	1,650,778
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	1,001,500
500 Other Purchased Services	281,000
600 Supplies	520,000
700 Property	105,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$6,254,008
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,749,879
Total Student Transportation Services	\$3,749,879
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	150,893
200 Personnel Services - Employee Benefits	91,482
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	50,000
500 Other Purchased Services	5,000
600 Supplies	452,000
700 Property	100,000
800 Other Objects	4,000
Total Support Services - Central	\$1,103,375
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	20,000
Total Other Support Services	\$74,275
Total Support Services	\$19,218,887
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	861,816
200 Personnel Services - Employee Benefits	438,576
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	229,000
600 Supplies	121,000
700 Property	44,000
800 Other Objects	136,500
Total Student Activities	\$1,866,892
3300 <u>Community Services</u>	
500 Other Purchased Services	15,000
800 Other Objects	35,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$1,916,892
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	644,328
900 Other Uses of Funds	2,300,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,944,328
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	580,000
Total Interfund Transfers - Out	\$580,000
Total Other Expenditures and Financing Uses	\$3,524,328
TOTAL EXPENDITURES	\$63,572,732

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	100,000	100,000
Capital Reserve Fund - § 690, §1850	300,000	600,000
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 Cash and Short-Term Investments	\$6,400,000	\$6,700,000

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	\$6,400,000	\$6,700,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	27,384,475	24,440,148
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,146,781	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,000,000	17,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,531,256	\$43,440,148
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		

<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>
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$45,531,256	\$43,440,148	

<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	\$45,531,256	\$43,440,148

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	4,273,813
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,273,813
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,273,813