

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

President of the Board - Original Signature Required

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Date

6/27/22

Secretary of the Board - Original Signature Required

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Date

6/27/2022

Chief School Administrator - Original Signature Required

Handwritten signature

Date

6-28-22

Paul O Cessar

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Slippery Rock Area SD	COUNTY : Butler	AUN : 104107503
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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	\$35728312
Ending Unassigned Fund Balance	\$2751675
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.70%

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 6-27-22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Slippery Rock Area SD	County : Butler	AUN Number : 104107503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/16/22
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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.	\$100,000 for educational expenditures for unanticipated grants and \$200,000 for unanticipated general fund expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is maintained for cash flow purposes and unanticipated 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.	Assigned to offset future pension increases and to fund construction projects.

ITEM	AMOUNTS	
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	3,500,000	
0850 Unassigned Fund Balance	3,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,347,358	
7000 Revenue from State Sources	16,788,979	
8000 Revenue from Federal Sources	343,650	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,479,987</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,979,987</u>

LEA : 104107503 Slippery Rock Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,033,328
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	17,500
6114 Payments in Lieu of Current Taxes - State / Local	4,630
6120 Current Per Capita Taxes, Section 679	43,000
6140 Current Act 511 Taxes - Flat Rate Assessments	43,000
6150 Current Act 511 Taxes - Proportional Assessments	2,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	710,900
6500 Earnings on Investments	140,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	730,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$18,347,358
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,074,249
7160 Tuition for Orphans Subsidy	12,000
7240 Driver Education - Student	2,600
7271 Special Education funds for School-Aged Pupils	1,722,708
7311 Pupil Transportation Subsidy	1,525,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	826,536
7505 Ready to Learn Block Grant	334,886
7509 Supplemental Equipment Grants	35,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	560,000
7820 State Share of Retirement Contributions	2,550,000
REVENUE FROM STATE SOURCES	\$16,788,979
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	243,650
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$343,650
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,479,987

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,033,328	
Amount of Tax Relief for Homestead Exclusions	<u>\$826,536</u>	
Total Approx. Tax Revenue:	\$14,859,864	
Approx. Tax Levy for Tax Rate Calculation:	\$15,511,325	
	Butler	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$150,900,000	\$150,900,000
b. Real Estate Mills	99.7700	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,246,568,597	\$1,246,568,597
d. Assessed Value	\$151,700,000	\$151,700,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,055,293	\$15,055,293
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$15,055,293	\$15,055,293
(f Total * g)		
i. Base Mills Subject to Index	99.7700	
(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	95.56370%	95.56370%
k. Tax Levy Needed	\$15,511,325	\$15,511,325
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	102.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,511,325	\$15,511,325
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,684,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,033,328
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,033,328	
Amount of Tax Relief for Homestead Exclusions	<u>\$826,536</u>	
Total Approx. Tax Revenue:	\$14,859,864	
Approx. Tax Levy for Tax Rate Calculation:	\$15,511,325	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	103.9603	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,770,778	\$15,770,778
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,945.00	
Number of Homestead/Farmstead Properties	4174	4174
Median Assessed Value of Homestead Properties		\$16,460

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,033,328
Amount of Tax Relief for Homestead Exclusions	<u>\$826,536</u>
Total Approx. Tax Revenue:	\$14,859,864
Approx. Tax Levy for Tax Rate Calculation:	\$15,511,325

	Butler	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$826,536	Lowering RE Tax Rate \$0 \$826,536
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$826,536

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104107503 Slippery Rock Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/28/2022 2:46:38 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Butler	151,700,000	102.2500	15,511,325			95.56370%	
Totals:	151,700,000		15,511,325	- 826,536	= 14,684,789	X 95.56370%	= 14,033,328
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	43,000		
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			\$5.00	\$0.00	43,000	43,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						43,000	43,000
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%	2,075,000	2,075,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000
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						2,475,000	2,475,000
Total Act 511, Current Taxes							2,518,000
Act 511 Tax Limit -->				1,246,568,597	X	12	14,958,823
				Market Value		Mills	(511 Limit)

LEA : 104107503 Slippery Rock Area SD

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> Butler	99.7700	102.2500	2.49%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,107,744
1200 Special Programs - Elementary / Secondary	6,238,506
1300 Vocational Education	453,787
1400 Other Instructional Programs - Elementary / Secondary	75,917
Total Instruction	\$22,875,954
2000 Support Services	
2100 Support Services - Students	1,087,347
2200 Support Services - Instructional Staff	638,821
2300 Support Services - Administration	2,290,230
2400 Support Services - Pupil Health	397,610
2500 Support Services - Business	623,519
2600 Operation and Maintenance of Plant Services	2,385,198
2700 Student Transportation Services	2,041,642
2800 Support Services - Central	203,534
2900 Other Support Services	205,464
Total Support Services	\$9,873,365
3000 Operation of Non-Instructional Services	
3200 Student Activities	705,993
3300 Community Services	33,000
Total Operation of Non-Instructional Services	\$738,993
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,940,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$2,240,000
Total Estimated Expenditures and Other Financing Uses	\$35,728,312

LEA : 104107503 Slippery Rock Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,198,401
200 Personnel Services - Employee Benefits	5,480,531
300 Purchased Professional and Technical Services	18,235
400 Purchased Property Services	9,471
500 Other Purchased Services	1,670,687
600 Supplies	400,497
700 Property	329,922
Total Regular Programs - Elementary / Secondary	\$16,107,744
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,507,791
200 Personnel Services - Employee Benefits	1,839,515
300 Purchased Professional and Technical Services	942,800
500 Other Purchased Services	913,000
600 Supplies	32,400
700 Property	3,000
Total Special Programs - Elementary / Secondary	\$6,238,506
1300 <u>Vocational Education</u>	
500 Other Purchased Services	453,787
Total Vocational Education	\$453,787
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,505
200 Personnel Services - Employee Benefits	18,896
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	1,100
500 Other Purchased Services	2,209
600 Supplies	9,957
700 Property	150
Total Other Instructional Programs - Elementary / Secondary	\$75,917
Total Instruction	\$22,875,954
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	639,703
200 Personnel Services - Employee Benefits	396,964
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	5,750
600 Supplies	18,930
Total Support Services - Students	\$1,087,347
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	249,955
200 Personnel Services - Employee Benefits	175,996
300 Purchased Professional and Technical Services	120,420
400 Purchased Property Services	4,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,700
600 Supplies	46,200
700 Property	30,250
Total Support Services - Instructional Staff	\$638,821
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,116,758
200 Personnel Services - Employee Benefits	690,470
300 Purchased Professional and Technical Services	285,415
400 Purchased Property Services	43,000
500 Other Purchased Services	63,140
600 Supplies	71,508
700 Property	9,956
800 Other Objects	9,983
Total Support Services - Administration	\$2,290,230
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	215,517
200 Personnel Services - Employee Benefits	148,103
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	75
500 Other Purchased Services	4,140
600 Supplies	10,275
700 Property	1,000
Total Support Services - Pupil Health	\$397,610
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	330,288
200 Personnel Services - Employee Benefits	211,631
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	7,600
600 Supplies	18,000
700 Property	5,000
800 Other Objects	1,000
Total Support Services - Business	\$623,519
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	1,819,222
500 Other Purchased Services	95,976
600 Supplies	385,000
700 Property	65,000
Total Operation and Maintenance of Plant Services	\$2,385,198
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,118
200 Personnel Services - Employee Benefits	36,951
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,942,323

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<u>Description</u>		<u>Amount</u>
600	Supplies	11,500
700	Property	2,000
800	Other Objects	250
Total Student Transportation Services		\$2,041,642
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	29,279
200	Personnel Services - Employee Benefits	29,255
300	Purchased Professional and Technical Services	5,500
400	Purchased Property Services	12,000
500	Other Purchased Services	124,500
600	Supplies	2,500
700	Property	500
Total Support Services - Central		\$203,534
2900 <u>Other Support Services</u>		
100	Personnel Services - Salaries	18,000
200	Personnel Services - Employee Benefits	1,990
300	Purchased Professional and Technical Services	155,000
500	Other Purchased Services	30,474
Total Other Support Services		\$205,464
Total Support Services		\$9,873,365
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	422,662
200	Personnel Services - Employee Benefits	223,331
300	Purchased Professional and Technical Services	45,000
400	Purchased Property Services	15,000
Total Student Activities		\$705,993
3300 <u>Community Services</u>		
500	Other Purchased Services	33,000
Total Community Services		\$33,000
Total Operation of Non-Instructional Services		\$738,993
5000 Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	1,940,000
Total Interfund Transfers - Out		\$1,940,000
5900 <u>Budgetary Reserve</u>		
800	Other Objects	300,000
Total Budgetary Reserve		\$300,000
Total Other Expenditures and Financing Uses		\$2,240,000
TOTAL EXPENDITURES		\$35,728,312

LEA : 104107503 Slippery Rock Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,500,000	2,500,000
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	\$13,500,000	\$12,500,000

<u>Long-Term Investments</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		

LEA : 104107503 Slippery Rock Area SD

<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	\$13,500,000	\$12,500,000

LEA : 104107503 Slippery Rock Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$250,000	\$250,000
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		

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		

<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	\$250,000	\$250,000	

LEA : 104107503 Slippery Rock Area SD

<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	\$250,000	\$250,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	2,751,675
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,251,675
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,551,675