

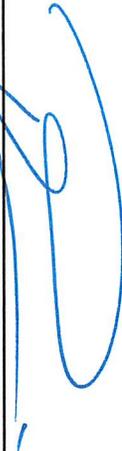
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022

President of the Board - Original Signature Required



Date

6/8/22

Secretary of the Board - Original Signature Required



Date

6/8/22

Chief School Administrator - Original Signature Required



Date

6/8/22

Mark R Cherpak

(412)885-7841

Extn :

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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 : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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	\$79909478
Ending Unassigned Fund Balance	\$4792617
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

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 7/6/22
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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 : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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 5/4/22
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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>
5090	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$270,000.00 . Provide a justification.	All district Worker's Compensation expenses included in 2500.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$1.00 Function 2400, Object 200: \$1.00	The \$1 budgets were used to maintain accounts in an open status in the district accounting system.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$270,000.00	All district Worker's Compensation expenses included in 2500.
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.	Unassigned Fund Balance carries forward from 2021-2022 fiscal year.
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 Fund Balance carries forward from 2021-2022 fiscal year.

<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	577,176
0820 Restricted Fund Balance	17,914,656
0830 Committed Fund Balance	2,973,797
0840 Assigned Fund Balance	12,271,819
0850 Unassigned Fund Balance	4,700,012
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,945,628</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,534,430
7000 Revenue from State Sources	26,112,547
8000 Revenue from Federal Sources	5,109,490
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,756,467</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$99,702,095</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	41,208,827
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,320,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	980,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	73,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	209,200
6940 Tuition from Patrons	7,500
6990 Refunds and Other Miscellaneous Revenue	121,700

REVENUE FROM LOCAL SOURCES \$48,534,430

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,723,340
7112 Basic Education Funding-Social Security	1,200,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,945,563
7311 Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,312,293
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	2,095,502
7505 Ready to Learn Block Grant	615,849
7820 State Share of Retirement Contributions	5,800,000

REVENUE FROM STATE SOURCES \$26,112,547

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	774,457
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	135,445
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	79,008
8517 NCLB, Title IV - 21st Century Schools	51,840
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,066,214
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,574,156
8751 ARP ESSER Learning Loss	178,370

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$5,109,490
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,756,467
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Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,208,827	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,502</u>	
Total Approx. Tax Revenue:	\$43,304,329	
Approx. Tax Levy for Tax Rate Calculation:	\$45,108,676	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$1,963,513,308	\$1,963,513,308
b. Real Estate Mills	22.6300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,857,671,009	\$1,857,671,009
d. Assessed Value	\$1,993,313,108	\$1,993,313,108
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$44,434,306	\$44,434,306
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$44,434,306	\$44,434,306
(f Total * g)		
i. Base Mills Subject to Index	22.6300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80513%	95.80513%
k. Tax Levy Needed	\$45,108,676	\$45,108,676
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.6300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,108,676	\$45,108,676
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,013,174
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,208,827
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$41,208,827	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,502</u>	
Total Approx. Tax Revenue:	\$43,304,329	
Approx. Tax Levy for Tax Rate Calculation:	\$45,108,676	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.6709	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,183,515	\$47,183,515
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	\$8,393.28	
Number of Homestead/Farmstead Properties	11032	11032
Median Assessed Value of Homestead Properties		\$118,200

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,208,827
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,502</u>
Total Approx. Tax Revenue:	\$43,304,329
Approx. Tax Levy for Tax Rate Calculation:	\$45,108,676
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,095,502	Lowering RE Tax Rate	\$0		\$2,095,502
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,095,502

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>
Allegheny	1,993,313,108	22.6300	45,108,676			95.80513%	
Totals:	1,993,313,108		45,108,676	- 2,095,502	= 43,013,174	X 95.80513%	= 41,208,827

	<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	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,700,000	4,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	620,000	620,000
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 5,320,000 5,320,000

Total Act 511, Current Taxes 5,350,000

Act 511 Tax Limit -->	1,857,671,009	X	12	22,292,052
	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	22.6300	22.6300	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,561,710
1200 Special Programs - Elementary / Secondary	8,813,786
1300 Vocational Education	2,327,231
Total Instruction	\$43,702,727
2000 Support Services	
2100 Support Services - Students	2,486,797
2200 Support Services - Instructional Staff	1,225,663
2300 Support Services - Administration	7,842,843
2400 Support Services - Pupil Health	19,002
2500 Support Services - Business	481,500
2600 Operation and Maintenance of Plant Services	8,193,470
2700 Student Transportation Services	3,846,405
2900 Other Support Services	52,000
Total Support Services	\$24,147,680
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,266,086
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$1,276,086
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,484,874
Total Facilities Acquisition, Construction and Improvement Services	\$2,484,874
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,298,111
Total Other Expenditures and Financing Uses	\$8,298,111
Total Estimated Expenditures and Other Financing Uses	\$79,909,478

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,436,444
200 Personnel Services - Employee Benefits	11,042,958
300 Purchased Professional and Technical Services	1,902,307
400 Purchased Property Services	78,040
500 Other Purchased Services	1,623,820
600 Supplies	476,941
800 Other Objects	1,200
Total Regular Programs - Elementary / Secondary	\$32,561,710
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,608,824
200 Personnel Services - Employee Benefits	2,982,457
300 Purchased Professional and Technical Services	820,002
500 Other Purchased Services	1,291,000
600 Supplies	44,002
700 Property	15,001
800 Other Objects	52,500
Total Special Programs - Elementary / Secondary	\$8,813,786
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	789,377
200 Personnel Services - Employee Benefits	468,204
500 Other Purchased Services	1,000,000
600 Supplies	69,650
Total Vocational Education	\$2,327,231
Total Instruction	\$43,702,727
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,511,193
200 Personnel Services - Employee Benefits	962,468
300 Purchased Professional and Technical Services	1
600 Supplies	13,135
Total Support Services - Students	\$2,486,797
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	1,095,642
500 Other Purchased Services	1,000
600 Supplies	127,821
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$1,225,663
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,559,465
200 Personnel Services - Employee Benefits	2,774,478
300 Purchased Professional and Technical Services	293,000
500 Other Purchased Services	92,250

2022-2023 Final General Fund Budget

LEA : 103021102 Baldwin-Whitehall SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	85,700
800 Other Objects	37,950
Total Support Services - Administration	\$7,842,843
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1
200 Personnel Services - Employee Benefits	1
600 Supplies	18,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$19,002
2500 Support Services - Business	
200 Personnel Services - Employee Benefits	270,000
500 Other Purchased Services	111,500
600 Supplies	95,000
800 Other Objects	5,000
Total Support Services - Business	\$481,500
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,589,620
200 Personnel Services - Employee Benefits	1,173,266
300 Purchased Professional and Technical Services	488,317
400 Purchased Property Services	1,662,361
500 Other Purchased Services	88,426
600 Supplies	1,074,562
700 Property	2,106,658
800 Other Objects	10,260
Total Operation and Maintenance of Plant Services	\$8,193,470
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,108,358
200 Personnel Services - Employee Benefits	936,947
300 Purchased Professional and Technical Services	104,000
500 Other Purchased Services	111,100
600 Supplies	535,000
700 Property	50,000
800 Other Objects	1,000
Total Student Transportation Services	\$3,846,405
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$24,147,680
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	676,966
200 Personnel Services - Employee Benefits	284,595
300 Purchased Professional and Technical Services	101,909
500 Other Purchased Services	1,200

<u>Description</u>	<u>Amount</u>
600 Supplies	177,011
800 Other Objects	24,405
Total Student Activities	\$1,266,086
3300 <u>Community Services</u>	
600 Supplies	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,276,086
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,484,874
Total Facilities Acquisition, Construction and Improvement Services	\$2,484,874
Total Facilities Acquisition, Construction and Improvement Services	\$2,484,874
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,313,111
900 Other Uses of Funds	6,985,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,298,111
Total Other Expenditures and Financing Uses	\$8,298,111
TOTAL EXPENDITURES	\$79,909,478

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	27,000,000	30,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,600,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,760,000	\$31,160,000

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	43,820,000	1,000,000
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

Total Long-Term Investments	\$43,820,000	\$1,000,000
TOTAL CASH AND INVESTMENTS	\$72,580,000	\$32,160,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	100,150,000	91,165,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,000,000	9,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$110,150,000	\$101,565,000

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>
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- 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		
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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		
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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		
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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		
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$110,150,000	\$101,565,000

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

TOTAL INDEBTEDNESS	\$110,150,000	\$101,565,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	577,176
0820 Restricted Fund Balance	17,914,656
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,000,000
0850 Unassigned Fund Balance	4,792,617
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,792,617

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$38,284,449
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