

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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%

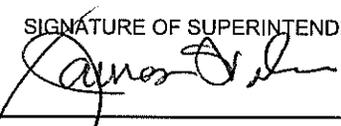
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$98175229
Ending Unassigned Fund Balance	\$5534121
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.63%

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

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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 6/28/22
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$181,135.00 Function 2900, Object 200: \$0.00 . Provide a justification.	These are teacher severance payments distributed to a 403(b) plan that are not subject to FICA and state taxes, nor are the eligible for PSERS.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated expenditures that may occur during the fiscal year due to student enrollment or unforeseen emergencies.
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 is utilized for one time expenditures that may occur in the a fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been allocated to retiree severance and benefit payments as well as upcoming capital projects that have been planned within the district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance has been assigned for the purchase of band uniforms in the near future.

<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	1,068,109
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,393,908
0840 Assigned Fund Balance	45,000
0850 Unassigned Fund Balance	4,424,375
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,863,283</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	67,966,258
7000 Revenue from State Sources	26,998,529
8000 Revenue from Federal Sources	2,541,284
9000 Other Financing Sources	669,159
Total Estimated Revenues And Other Financing Sources	<u>\$98,175,230</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$121,038,513</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	58,339,073
6113 Public Utility Realty Taxes	57,051
6114 Payments in Lieu of Current Taxes - State / Local	8,004
6140 Current Act 511 Taxes - Flat Rate Assessments	4,000
6150 Current Act 511 Taxes - Proportional Assessments	6,505,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,270,000
6500 Earnings on Investments	38,500
6700 Revenues from LEA Activities	222,495
6800 Revenues from Intermediary Sources / Pass-Through Funds	860,635
6910 Rentals	182,000
6920 Contributions and Donations from Private Sources	160,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	269,500

REVENUE FROM LOCAL SOURCES \$67,966,258

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,289,886
7112 Basic Education Funding-Social Security	1,687,141
7271 Special Education funds for School-Aged Pupils	3,145,555
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	780,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,553
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,142,591
7505 Ready to Learn Block Grant	505,751
7820 State Share of Retirement Contributions	7,768,302

REVENUE FROM STATE SOURCES \$26,998,529

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	270,758
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,053
8517 NCLB, Title IV - 21st Century Schools	23,955
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	303,520
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,001,133
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	854,865

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,541,284
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	589,159
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	55,000
OTHER FINANCING SOURCES	\$669,159
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,175,230

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,339,073
Amount of Tax Relief for Homestead Exclusions	<u>\$2,142,591</u>
Total Approx. Tax Revenue:	\$60,481,664
Approx. Tax Levy for Tax Rate Calculation:	\$61,833,160

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$2,612,826,248	\$2,612,826,248
b. Real Estate Mills	22.5271	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,477,015,972	\$2,477,015,972
d. Assessed Value	\$2,639,273,350	\$2,639,273,350
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$58,859,398	\$58,859,398
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$58,859,398	\$58,859,398
(f Total * g)		
i. Base Mills Subject to Index	22.5271	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.73583%	97.73583%
k. Tax Levy Needed	\$61,833,160	\$61,833,160
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.4281	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$61,833,160	\$61,833,160
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$59,690,569
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$58,339,073
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,339,073	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,142,591</u>	
Total Approx. Tax Revenue:	\$60,481,664	
Approx. Tax Levy for Tax Rate Calculation:	\$61,833,160	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.4281	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,833,160	\$61,833,160
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	\$9,088.14	
Number of Homestead/Farmstead Properties	10063	10063
Median Assessed Value of Homestead Properties		\$153,800

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,339,073
Amount of Tax Relief for Homestead Exclusions	<u>\$2,142,591</u>
Total Approx. Tax Revenue:	\$60,481,664
Approx. Tax Levy for Tax Rate Calculation:	\$61,833,160

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,142,591	Lowering RE Tax Rate	\$0	\$2,142,591
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,142,591

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	2,639,273,350	23.4281	61,833,160			97.73583%	
Totals:	2,639,273,350		61,833,160	- 2,142,591	= 59,690,569	X 97.73583%	= 58,339,073

	<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	\$0.00	\$0.00	0
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	\$50.00	\$0.00	4,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 4,000 4,000

	<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%	5,555,000	5,555,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	950,000	950,000
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 6,505,000 6,505,000

Total Act 511, Current Taxes 6,509,000

Act 511 Tax Limit -->	2,477,015,972	X	12	29,724,192
	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	22.5271	23.4281	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,109,072
1200 Special Programs - Elementary / Secondary	15,438,975
1300 Vocational Education	837,000
1400 Other Instructional Programs - Elementary / Secondary	220,725
1500 Nonpublic School Programs	25,533
1800 Pre-Kindergarten	148,500
Total Instruction	\$61,779,805
2000 Support Services	
2100 Support Services - Students	2,230,587
2200 Support Services - Instructional Staff	2,343,767
2300 Support Services - Administration	4,832,410
2400 Support Services - Pupil Health	1,054,548
2500 Support Services - Business	781,751
2600 Operation and Maintenance of Plant Services	7,443,605
2700 Student Transportation Services	3,786,858
2800 Support Services - Central	2,917,048
2900 Other Support Services	252,135
Total Support Services	\$25,642,709
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,694,568
3300 Community Services	174,300
Total Operation of Non-Instructional Services	\$1,868,868
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	32,000
Total Facilities Acquisition, Construction and Improvement Services	\$32,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,751,847
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$8,851,847
Total Estimated Expenditures and Other Financing Uses	\$98,175,229

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,027,228
200 Personnel Services - Employee Benefits	15,938,223
300 Purchased Professional and Technical Services	895,100
400 Purchased Property Services	125,855
500 Other Purchased Services	996,560
600 Supplies	1,939,908
700 Property	166,798
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$45,109,072
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,054,661
200 Personnel Services - Employee Benefits	4,675,143
300 Purchased Professional and Technical Services	1,475,236
400 Purchased Property Services	250
500 Other Purchased Services	2,172,000
600 Supplies	56,435
800 Other Objects	5,250
Total Special Programs - Elementary / Secondary	\$15,438,975
1300 <u>Vocational Education</u>	
500 Other Purchased Services	837,000
Total Vocational Education	\$837,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,600
200 Personnel Services - Employee Benefits	1,125
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	7,000
Total Other Instructional Programs - Elementary / Secondary	\$220,725
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,533
Total Nonpublic School Programs	\$25,533
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	2,449
200 Personnel Services - Employee Benefits	1,060
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	400
600 Supplies	750
800 Other Objects	142,841
Total Pre-Kindergarten	\$148,500
Total Instruction	\$61,779,805
2000 Support Services	
2100 <u>Support Services - Students</u>	

2022-2023 Final General Fund Budget

LEA : 103021252 Bethel Park SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	962,851
200 Personnel Services - Employee Benefits	594,472
300 Purchased Professional and Technical Services	617,234
500 Other Purchased Services	755
600 Supplies	12,825
800 Other Objects	42,450
Total Support Services - Students	\$2,230,587
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,214,713
200 Personnel Services - Employee Benefits	733,809
300 Purchased Professional and Technical Services	74,000
500 Other Purchased Services	17,470
600 Supplies	303,175
800 Other Objects	600
Total Support Services - Instructional Staff	\$2,343,767
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,449,422
200 Personnel Services - Employee Benefits	1,677,713
300 Purchased Professional and Technical Services	477,500
400 Purchased Property Services	1,500
500 Other Purchased Services	27,800
600 Supplies	55,475
700 Property	4,550
800 Other Objects	138,450
Total Support Services - Administration	\$4,832,410
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	547,633
200 Personnel Services - Employee Benefits	423,764
300 Purchased Professional and Technical Services	68,300
400 Purchased Property Services	200
500 Other Purchased Services	100
600 Supplies	13,951
700 Property	600
Total Support Services - Pupil Health	\$1,054,548
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	416,483
200 Personnel Services - Employee Benefits	295,568
300 Purchased Professional and Technical Services	14,200
500 Other Purchased Services	1,500
600 Supplies	8,500
700 Property	40,500
800 Other Objects	5,000
Total Support Services - Business	\$781,751
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,794,095

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,046,702
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	471,117
500 Other Purchased Services	348,400
600 Supplies	1,697,797
700 Property	57,894
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$7,443,605
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,904,213
200 Personnel Services - Employee Benefits	1,255,874
300 Purchased Professional and Technical Services	14,698
400 Purchased Property Services	52,000
500 Other Purchased Services	43,185
600 Supplies	514,443
800 Other Objects	2,445
Total Student Transportation Services	\$3,786,858
2800 Support Services - Central	
100 Personnel Services - Salaries	783,486
200 Personnel Services - Employee Benefits	527,900
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	67,825
500 Other Purchased Services	26,500
600 Supplies	717,958
700 Property	747,930
800 Other Objects	3,949
Total Support Services - Central	\$2,917,048
2900 Other Support Services	
100 Personnel Services - Salaries	181,135
500 Other Purchased Services	71,000
Total Other Support Services	\$252,135
Total Support Services	\$25,642,709
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	939,908
200 Personnel Services - Employee Benefits	428,580
300 Purchased Professional and Technical Services	85,690
400 Purchased Property Services	38,100
500 Other Purchased Services	20,000
600 Supplies	154,290
700 Property	8,000
800 Other Objects	20,000
Total Student Activities	\$1,694,568
3300 Community Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	171,500
600 Supplies	2,800
Total Community Services	\$174,300
Total Operation of Non-Instructional Services	\$1,868,868
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	32,000
Total Facilities Acquisition, Construction and Improvement Services	\$32,000
Total Facilities Acquisition, Construction and Improvement Services	\$32,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,200,760
900 Other Uses of Funds	4,551,087
Total Debt Service / Other Expenditures and Financing Uses	\$8,751,847
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$8,851,847
TOTAL EXPENDITURES	\$98,175,229

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	13,000,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	42,000,000	39,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	7,800,000	6,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	185,000	180,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$63,105,000	\$58,300,000
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$63,105,000	\$58,300,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	7,377,872	8,710,103
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 General Fund	\$7,377,872	\$8,710,103

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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	\$7,377,872	\$8,710,103

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	\$7,377,872	\$8,710,103
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,068,109
0820 Restricted Fund Balance	
0830 Committed Fund Balance	17,284,163
0840 Assigned Fund Balance	45,000
0850 Unassigned Fund Balance	5,534,121
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,863,284

5900 Budgetary Reserve **100,000**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$24,031,393**
