

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

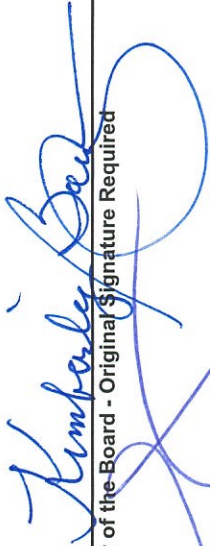
President of the Board - Original Signature Required



Date

6/21/2022

Secretary of the Board - Original Signature Required



Date

6/21/2022

Chief School Administrator - Original Signature Required



Date

Patricia W Connolly

Contact Person

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Extn :

Telephone

Extension

pconnolly@cvsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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 ☐

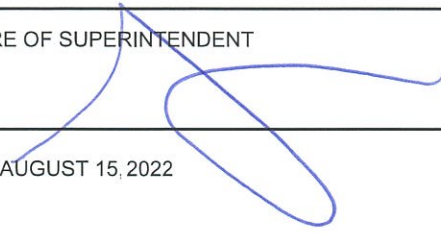
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$74629857
Ending Unassigned Fund Balance	\$5268374
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.05%

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 6/21/2022
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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 : Chartiers Valley SD	County : Allegheny	AUN Number : 103021752
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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 Darren G. Mariano	DATE May 10, 2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.

<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	1,052,022	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,319,274	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,949,100	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,268,374</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,249,202	
7000 Revenue from State Sources	16,889,452	
8000 Revenue from Federal Sources	3,244,758	
9000 Other Financing Sources	246,445	
Total Estimated Revenues And Other Financing Sources		<u>\$74,629,857</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,898,231</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,525,097
6112 Interim Real Estate Taxes	176,216
6113 Public Utility Realty Taxes	43,860
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	70,376
6150 Current Act 511 Taxes - Proportional Assessments	6,876,835
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,217,959
6500 Earnings on Investments	7,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	451,759
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	620,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$54,249,202
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,435,336
7112 Basic Education Funding-Social Security	1,269,432
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,647,129
7311 Pupil Transportation Subsidy	764,911
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,240
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	251,474
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,055
7340 State Property Tax Reduction Allocation	1,145,809
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	303,975
7820 State Share of Retirement Contributions	5,843,091
REVENUE FROM STATE SOURCES	\$16,889,452
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	377,673
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,421
8517 NCLB, Title IV - 21St Century Schools	27,197
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,395,467

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	75,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,000
REVENUE FROM FEDERAL SOURCES	\$3,244,758
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	246,445
OTHER FINANCING SOURCES	\$246,445
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,629,857

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,525,097	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,145,809</u>	
Total Approx. Tax Revenue:	\$45,670,906	
Approx. Tax Levy for Tax Rate Calculation:	\$47,018,990	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,379,297,993	\$2,379,297,993
b. Real Estate Mills	18.7580	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,208,447,804	\$2,208,447,804
d. Assessed Value	\$2,424,196,586	\$2,424,196,586
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$44,630,872	\$44,630,872
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$44,630,872	\$44,630,872
(f Total * g)		
i. Base Mills Subject to Index	18.7580	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.06128%	97.06128%
k. Tax Levy Needed	\$47,018,990	\$47,018,990
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.3957	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,018,990	\$47,018,990
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,873,181
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,525,097
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,525,097	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,145,809</u>	
Total Approx. Tax Revenue:	\$45,670,906	
Approx. Tax Levy for Tax Rate Calculation:	\$47,018,990	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3957	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,018,990	\$47,018,990
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	\$6,563.21	
Number of Homestead/Farmstead Properties	9001	9001
Median Assessed Value of Homestead Properties		\$132,500

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,525,097
Amount of Tax Relief for Homestead Exclusions	<u>\$1,145,809</u>
Total Approx. Tax Revenue:	\$45,670,906
Approx. Tax Levy for Tax Rate Calculation:	\$47,018,990
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,145,809	Lowering RE Tax Rate	\$0	\$1,145,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,145,809

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021752 Chartiers Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/24/2022 3:51:49 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>
Allegheny	2,424,196,586	19.3957	47,018,990			97.06128%	
Totals:	2,424,196,586		47,018,990	- 1,145,809	= 45,873,181	X 97.06128%	= 44,525,097
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	70,376	70,376
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						70,376	70,376
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%	5,452,771	5,452,771
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	889,633	889,633
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.7500	0.000	534,431	534,431
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						6,876,835	6,876,835
Total Act 511, Current Taxes							6,947,211
Act 511 Tax Limit -->				2,208,447,804	X	12	26,501,374
				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	Current Real Estate Taxes									
	Allegheny	18.7580	19.3957	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679					3.4%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.4%				

LEA : 103021752 Chartiers Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,872,446
1200 Special Programs - Elementary / Secondary	10,187,296
1300 Vocational Education	904,896
1500 Nonpublic School Programs	18,604
Total Instruction	\$45,983,242
2000 Support Services	
2100 Support Services - Students	1,273,406
2200 Support Services - Instructional Staff	2,146,614
2300 Support Services - Administration	3,838,281
2400 Support Services - Pupil Health	666,135
2500 Support Services - Business	917,677
2600 Operation and Maintenance of Plant Services	5,645,333
2700 Student Transportation Services	4,643,546
2900 Other Support Services	665,300
Total Support Services	\$19,796,292
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,439,585
3300 Community Services	12,875
Total Operation of Non-Instructional Services	\$1,452,460
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,222,735
5200 Interfund Transfers - Out	175,128
Total Other Expenditures and Financing Uses	\$5,397,863
Total Estimated Expenditures and Other Financing Uses	\$74,629,857

LEA : 103021752 Chartiers Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,402,405
200 Personnel Services - Employee Benefits	12,801,423
300 Purchased Professional and Technical Services	440,872
400 Purchased Property Services	14,835
500 Other Purchased Services	759,085
600 Supplies	394,156
700 Property	33,690
800 Other Objects	25,980
Total Regular Programs - Elementary / Secondary	\$34,872,446
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,635,272
200 Personnel Services - Employee Benefits	3,015,037
300 Purchased Professional and Technical Services	1,637,026
500 Other Purchased Services	1,858,946
600 Supplies	38,154
800 Other Objects	2,861
Total Special Programs - Elementary / Secondary	\$10,187,296
1300 <u>Vocational Education</u>	
500 Other Purchased Services	904,896
Total Vocational Education	\$904,896
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,604
Total Nonpublic School Programs	\$18,604
Total Instruction	\$45,983,242
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	718,842
200 Personnel Services - Employee Benefits	490,578
300 Purchased Professional and Technical Services	900
500 Other Purchased Services	3,900
600 Supplies	58,621
800 Other Objects	565
Total Support Services - Students	\$1,273,406
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	720,204
200 Personnel Services - Employee Benefits	430,338
300 Purchased Professional and Technical Services	516,105
500 Other Purchased Services	42,300
600 Supplies	175,917
700 Property	227,050
800 Other Objects	34,700

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Description	Amount
Total Support Services - Instructional Staff	\$2,146,614
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,968,380
200 Personnel Services - Employee Benefits	1,315,311
300 Purchased Professional and Technical Services	290,600
500 Other Purchased Services	90,159
600 Supplies	79,643
800 Other Objects	94,188
Total Support Services - Administration	\$3,838,281
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	277,718
200 Personnel Services - Employee Benefits	229,664
300 Purchased Professional and Technical Services	141,353
400 Purchased Property Services	600
600 Supplies	16,800
Total Support Services - Pupil Health	\$666,135
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	359,310
200 Personnel Services - Employee Benefits	266,983
300 Purchased Professional and Technical Services	161,645
400 Purchased Property Services	7,500
500 Other Purchased Services	3,400
600 Supplies	116,089
800 Other Objects	2,750
Total Support Services - Business	\$917,677
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,261,716
200 Personnel Services - Employee Benefits	1,462,066
300 Purchased Professional and Technical Services	282,005
400 Purchased Property Services	319,146
500 Other Purchased Services	103,725
600 Supplies	1,207,925
800 Other Objects	8,750
Total Operation and Maintenance of Plant Services	\$5,645,333
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,216,851
200 Personnel Services - Employee Benefits	1,100,368
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	56,022
500 Other Purchased Services	901,990
600 Supplies	360,115
800 Other Objects	1,200
Total Student Transportation Services	\$4,643,546
2900 <u>Other Support Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	65,300
800 Other Objects	600,000
Total Other Support Services	\$665,300
Total Support Services	\$19,796,292
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	787,266
200 Personnel Services - Employee Benefits	347,224
300 Purchased Professional and Technical Services	151,000
400 Purchased Property Services	14,000
500 Other Purchased Services	5,000
600 Supplies	118,950
800 Other Objects	16,145
Total Student Activities	\$1,439,585
3300 <u>Community Services</u>	
500 Other Purchased Services	12,875
Total Community Services	\$12,875
Total Operation of Non-Instructional Services	\$1,452,460
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	2,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,000,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,932,491
900 Other Uses of Funds	2,290,244
Total Debt Service / Other Expenditures and Financing Uses	\$5,222,735
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	175,128
Total Interfund Transfers - Out	\$175,128
Total Other Expenditures and Financing Uses	\$5,397,863
TOTAL EXPENDITURES	\$74,629,857

LEA : 103021752 Chartiers Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,915,664	10,915,664
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	870,439	477,138
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100	100
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,836,203	\$11,412,902

<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 : 103021752 Chartiers Valley 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	\$11,836,203	\$11,412,902

<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		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
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			

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	71,122,205	74,639,881
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	\$71,122,205	\$74,639,881
TOTAL INDEBTEDNESS	\$71,122,205	\$74,639,881

Account Description	Amounts
0810 Nonspendable Fund Balance	1,052,022
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,268,374
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,268,374
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,320,396