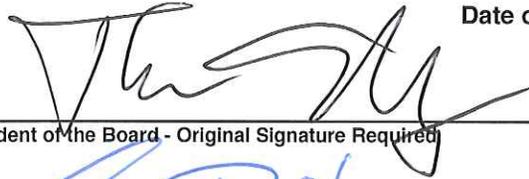


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: *JUNE 8, 2022*



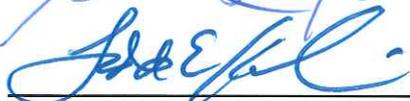
President of the Board - Original Signature Required

6/8/22
Date



Secretary of the Board - Original Signature Required

6/8/22
Date



Chief School Administrator - Original Signature Required

6/8/22
Date

Albert J Ragan

Contact Person

(412)896-2308

Extn :

Telephone

Extension

aragan@efsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabeth Forward SD	COUNTY : Allegheny	AUN : 103023153
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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

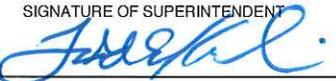
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$49367753
Ending Unassigned Fund Balance	\$2849551
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.77%

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 6/8/22
--	----------------

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 : Elizabeth Forward SD	County : Allegheny	AUN Number : 103023153
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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 5/18/22
---	------------------------

**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.	This is for unanticipated and unexpected expenses
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.	School Board Policy 620 - Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	School Board Policy 620 - Fund Balance

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,200,000
0850 Unassigned Fund Balance	3,580,068
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,780,068</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,357,137
7000 Revenue from State Sources	20,577,363
8000 Revenue from Federal Sources	2,702,736
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$48,637,236</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$55,417,304</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,770,415
6113 Public Utility Realty Taxes	22,145
6140 Current Act 511 Taxes - Flat Rate Assessments	10,752
6150 Current Act 511 Taxes - Proportional Assessments	2,723,446
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,293,814
6500 Earnings on Investments	74,000
6700 Revenues from LEA Activities	59,744
6800 Revenues from Intermediary Sources / Pass-Through Funds	507,762
6910 Rentals	488,725
6920 Contributions and Donations from Private Sources	82,000
6940 Tuition from Patrons	154,000
6990 Refunds and Other Miscellaneous Revenue	170,334

REVENUE FROM LOCAL SOURCES \$25,357,137

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,643,066
7112 Basic Education Funding-Social Security	896,783
7271 Special Education funds for School-Aged Pupils	2,041,783
7311 Pupil Transportation Subsidy	917,742
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,021
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	776,976
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,818
7340 State Property Tax Reduction Allocation	1,637,977
7505 Ready to Learn Block Grant	453,629
7820 State Share of Retirement Contributions	4,144,568

REVENUE FROM STATE SOURCES \$20,577,363

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	346,751
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,363
8517 NCLB, Title IV - 21st Century Schools	26,334
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	14,607
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,015,756
8751 ARP ESSER Learning Loss	102,866
8752 ARP ESSER Summer Programs	29,059
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
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REVENUE FROM FEDERAL SOURCES	\$2,702,736
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,637,236
---	-------------------

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,770,415

Amount of Tax Relief for Homestead Exclusions \$1,637,977

Total Approx. Tax Revenue: \$21,408,392

Approx. Tax Levy for Tax Rate Calculation: \$23,106,559

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$872,266,178	\$872,266,178
b. Real Estate Mills	26.3243	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$819,074,130	\$819,074,130
d. Assessed Value	\$877,765,378	\$877,765,378
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,961,797	\$22,961,797
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$22,961,797	\$22,961,797
(f Total * g)		
i. Base Mills Subject to Index	26.3243	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.08999%	92.08999%
k. Tax Levy Needed	\$23,106,559	\$23,106,559
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.3243	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,106,559	\$23,106,559
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,468,582
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,770,415
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,770,415

Amount of Tax Relief for Homestead Exclusions \$1,637,977

Total Approx. Tax Revenue: \$21,408,392

Approx. Tax Levy for Tax Rate Calculation: \$23,106,559

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	27.5615	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,192,530	\$24,192,530
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	\$11,431.00	
Number of Homestead/Farmstead Properties	5481	5481
Median Assessed Value of Homestead Properties		\$99,100

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,770,415
Amount of Tax Relief for Homestead Exclusions	<u>\$1,637,977</u>
Total Approx. Tax Revenue:	\$21,408,392
Approx. Tax Levy for Tax Rate Calculation:	\$23,106,559
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,637,977	Lowering RE Tax Rate	\$0	\$1,637,977
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,637,977

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	877,765,378	26.3243	23,106,559			92.08999%	
Totals:	877,765,378		23,106,559	- 1,637,977	= 21,468,582	X 92.08999%	= 19,770,415

	<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	10,752
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 10,752 10,752

	<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%	2,488,010	2,488,010
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	235,436	235,436
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 2,723,446 2,723,446

Total Act 511, Current Taxes 2,734,198

Act 511 Tax Limit -->	819,074,130	X	12	9,828,890
	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	26.3243	26.3243	0.00%	Yes	4.7%				
	<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	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,512,860
1200 Special Programs - Elementary / Secondary	5,646,762
1300 Vocational Education	1,992,658
1400 Other Instructional Programs - Elementary / Secondary	263,999
Total Instruction	\$28,416,279
2000 Support Services	
2100 Support Services - Students	1,414,318
2200 Support Services - Instructional Staff	2,018,920
2300 Support Services - Administration	3,061,834
2400 Support Services - Pupil Health	556,751
2500 Support Services - Business	548,614
2600 Operation and Maintenance of Plant Services	4,710,815
2700 Student Transportation Services	2,629,974
2800 Support Services - Central	414,629
2900 Other Support Services	24,024
Total Support Services	\$15,379,879
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,364,790
3300 Community Services	1,800
Total Operation of Non-Instructional Services	\$1,366,590
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,300
5200 Interfund Transfers - Out	3,935,705
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$4,205,005
Total Estimated Expenditures and Other Financing Uses	\$49,367,753

2022-2023 Final General Fund Budget

LEA : 103023153 Elizabeth Forward SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,581,152
200 Personnel Services - Employee Benefits	6,728,460
300 Purchased Professional and Technical Services	559,569
400 Purchased Property Services	67,200
500 Other Purchased Services	348,931
600 Supplies	901,348
700 Property	1,326,200
Total Regular Programs - Elementary / Secondary	\$20,512,860
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,645,250
200 Personnel Services - Employee Benefits	1,986,488
300 Purchased Professional and Technical Services	430,954
500 Other Purchased Services	481,570
600 Supplies	99,500
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$5,646,762
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	759,420
200 Personnel Services - Employee Benefits	456,603
500 Other Purchased Services	737,635
600 Supplies	39,000
Total Vocational Education	\$1,992,658
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	103,906
200 Personnel Services - Employee Benefits	39,943
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	70,000
600 Supplies	10,150
Total Other Instructional Programs - Elementary / Secondary	\$263,999
Total Instruction	\$28,416,279
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	741,365
200 Personnel Services - Employee Benefits	530,752
300 Purchased Professional and Technical Services	74,250
500 Other Purchased Services	2,000
600 Supplies	65,951
Total Support Services - Students	\$1,414,318
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	951,656
200 Personnel Services - Employee Benefits	528,362
300 Purchased Professional and Technical Services	71,600

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	100,800
500 Other Purchased Services	95,398
600 Supplies	126,784
700 Property	142,570
800 Other Objects	1,750
Total Support Services - Instructional Staff	\$2,018,920
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,596,090
200 Personnel Services - Employee Benefits	906,462
300 Purchased Professional and Technical Services	384,708
400 Purchased Property Services	100
500 Other Purchased Services	90,169
600 Supplies	47,550
800 Other Objects	36,755
Total Support Services - Administration	\$3,061,834
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	326,510
200 Personnel Services - Employee Benefits	178,672
300 Purchased Professional and Technical Services	44,769
500 Other Purchased Services	250
600 Supplies	6,550
Total Support Services - Pupil Health	\$556,751
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	305,672
200 Personnel Services - Employee Benefits	201,142
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	3,750
600 Supplies	33,000
800 Other Objects	2,050
Total Support Services - Business	\$548,614
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,758,424
200 Personnel Services - Employee Benefits	1,232,567
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	480,331
500 Other Purchased Services	217,499
600 Supplies	947,640
700 Property	3,600
800 Other Objects	5,254
Total Operation and Maintenance of Plant Services	\$4,710,815
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,629,974
Total Student Transportation Services	\$2,629,974
2800 <u>Support Services - Central</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	181,107
200 Personnel Services - Employee Benefits	120,522
300 Purchased Professional and Technical Services	31,250
500 Other Purchased Services	50,000
600 Supplies	24,300
800 Other Objects	7,450
Total Support Services - Central	\$414,629
2900 <u>Other Support Services</u>	
500 Other Purchased Services	24,024
Total Other Support Services	\$24,024
Total Support Services	\$15,379,879
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	606,340
200 Personnel Services - Employee Benefits	307,067
300 Purchased Professional and Technical Services	97,818
400 Purchased Property Services	33,750
500 Other Purchased Services	140,450
600 Supplies	149,000
800 Other Objects	30,365
Total Student Activities	\$1,364,790
3300 <u>Community Services</u>	
600 Supplies	1,800
Total Community Services	\$1,800
Total Operation of Non-Instructional Services	\$1,366,590
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	19,300
Total Debt Service / Other Expenditures and Financing Uses	\$19,300
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,935,705
Total Interfund Transfers - Out	\$3,935,705
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$4,205,005
TOTAL EXPENDITURES	\$49,367,753

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,380,116	8,649,599
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	98,668	102,668
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,315,469	1,424,327
Other Capital Projects Fund		
Debt Service Fund	2,170,000	2,170,000
Food Service / Cafeteria Operations Fund	397,240	297,240
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	118,601	108,251
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,480,094	\$12,752,085

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	\$14,480,094	\$12,752,085
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	22,224,266	21,699,251
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	925,820	965,820
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,983,846	6,033,846
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,133,932	\$28,698,917

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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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

<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	\$29,133,932	\$28,698,917

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	\$29,133,932	\$28,698,917
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,200,000
0850 Unassigned Fund Balance	2,849,551
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,049,551
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,299,551