

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/24/22  
Date

  
Secretary of the Board - Original Signature Required

6/24/22  
Date

  
Chief School Administrator - Original Signature Required

6/24/22  
Date

Joseph A Kubiak  
Contact Person

(412)571-6028      Extn :  
Telephone      Extension

kubiak@kosd.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone Oaks SD	COUNTY : Allegheny	AUN : 103025002
---------------------------------------	-----------------------	--------------------

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	\$48462499
Ending Unassigned Fund Balance	\$2425000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.00%

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 6/24/22
---	-----------------

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)

<b>School District Name :</b> Keystone Oaks SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103025002
---	------------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-17-2022
---	--------------------------

**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 District is maintaining a consistent Unassigned Fund Balance as per our District policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining a Committed Fund Balance for future capital costs, future employer retirement costs, health insurance costs, and post-retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining an Assigned Fund Balance for compensated absences payable.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,628,489
0840 Assigned Fund Balance	650,000
0850 Unassigned Fund Balance	3,264,344
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,542,833</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	32,605,235
7000 Revenue from State Sources	12,384,162
8000 Revenue from Federal Sources	3,179,907
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$48,169,304</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$55,712,137</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	27,081,933
6113 Public Utility Realty Taxes	29,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	3,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	875,000
6500 Earnings on Investments	21,815
6700 Revenues from LEA Activities	76,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	439,837
6910 Rentals	42,750
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	175,000
6990 Refunds and Other Miscellaneous Revenue	38,650
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$32,605,235</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,143,759
7112 Basic Education Funding-Social Security	705,686
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,577,543
7311 Pupil Transportation Subsidy	310,973
7312 Nonpublic and Charter School Pupil Transportation Subsidy	46,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,150
7340 State Property Tax Reduction Allocation	1,069,169
7505 Ready to Learn Block Grant	231,127
7820 State Share of Retirement Contributions	3,217,555
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,384,162</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	384,202
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,153
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000
8517 NCLB, Title IV - 21st Century Schools	33,370
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	163,024
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,515,158

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	25,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,179,907</b>
-------------------------------------	--------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>48,169,304</b>
---	-------------------

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$27,081,933</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,069,169</u></b>
Total Approx. Tax Revenue:	<b>\$28,151,102</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$29,324,253</b>

Allegheny

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$1,401,021,686	\$1,401,021,686
b. Real Estate Mills	20.0839	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,294,535,339	\$1,294,535,339
d. Assessed Value	\$1,431,456,876	\$1,431,456,876
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$28,137,979	\$28,137,979
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$28,137,979	\$28,137,979
(f Total * g)		
i. Base Mills Subject to Index	20.0839	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.84800%	95.84800%
k. Tax Levy Needed	\$29,324,253	\$29,324,253
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>20.4856</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,324,253	\$29,324,253
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,255,084
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,081,933
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,081,933</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,069,169</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,151,102</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$29,324,253</b>	
	<b>Allegheny</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.7667	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,726,636	\$29,726,636
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,766.33	
Number of Homestead/Farmstead Properties	5344	5344
Median Assessed Value of Homestead Properties		\$117,600

---

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,081,933</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,069,169</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,151,102</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$29,324,253</b>
	<b>Allegheny</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,069,169	Lowering RE Tax Rate	\$0	\$1,069,169
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,069,169</b>

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	1,431,456,876	20.4856	29,324,253			95.84800%	
<b>Totals:</b>	<b>1,431,456,876</b>		<b>29,324,253</b>	- 1,069,169 =	28,255,084 X	95.84800% =	27,081,933

	<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	61,000
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 61,000 61,000**

	<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%	3,410,000	3,410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 3,760,000 3,760,000**

**Total Act 511, Current Taxes 3,821,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,294,535,339 X</b>	<b>12</b>	<b>15,534,424</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	20.0839	20.4856	2.01%	Yes	3.4%				
	<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	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,703,779
1200 Special Programs - Elementary / Secondary	5,786,406
1300 Vocational Education	525,565
1400 Other Instructional Programs - Elementary / Secondary	1,550,981
1600 Adult Education Programs	179,763
<b>Total Instruction</b>	<b>\$26,746,494</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,846,058
2200 Support Services - Instructional Staff	690,825
2300 Support Services - Administration	2,544,903
2400 Support Services - Pupil Health	497,408
2500 Support Services - Business	515,225
2600 Operation and Maintenance of Plant Services	4,554,415
2700 Student Transportation Services	2,301,621
2800 Support Services - Central	1,240,055
<b>Total Support Services</b>	<b>\$14,190,510</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,204,509
3300 Community Services	17,978
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,222,487</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,787,850
5200 Interfund Transfers - Out	2,515,158
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,303,008</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$48,462,499</b>

2022-2023 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

Printed 6/24/2022 9:31:56 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,555,740
200 Personnel Services - Employee Benefits	6,831,380
300 Purchased Professional and Technical Services	402,917
400 Purchased Property Services	108,760
500 Other Purchased Services	10,000
600 Supplies	768,377
700 Property	26,605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,703,779</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,443,035
200 Personnel Services - Employee Benefits	1,600,221
300 Purchased Professional and Technical Services	810,000
500 Other Purchased Services	897,900
600 Supplies	35,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,786,406</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	525,565
<b>Total Vocational Education</b>	<b>\$525,565</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	70,000
200 Personnel Services - Employee Benefits	30,981
500 Other Purchased Services	1,450,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,550,981</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	54,763
<b>Total Adult Education Programs</b>	<b>\$179,763</b>
<b>Total Instruction</b>	<b>\$26,746,494</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,078,364
200 Personnel Services - Employee Benefits	725,019
500 Other Purchased Services	4,775
600 Supplies	36,500
800 Other Objects	1,400
<b>Total Support Services - Students</b>	<b>\$1,846,058</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	382,507
200 Personnel Services - Employee Benefits	225,553
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	400

2022-2023 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

Printed 6/24/2022 9:31:56 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	31,665
800 Other Objects	700
<b>Total Support Services - Instructional Staff</b>	<b>\$690,825</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,381,429
200 Personnel Services - Employee Benefits	801,174
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	100,350
600 Supplies	38,250
800 Other Objects	33,700
<b>Total Support Services - Administration</b>	<b>\$2,544,903</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	256,800
200 Personnel Services - Employee Benefits	205,108
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	500
600 Supplies	25,000
<b>Total Support Services - Pupil Health</b>	<b>\$497,408</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	270,182
200 Personnel Services - Employee Benefits	186,843
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	4,000
500 Other Purchased Services	16,000
600 Supplies	4,000
700 Property	3,000
800 Other Objects	700
<b>Total Support Services - Business</b>	<b>\$515,225</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,358,821
200 Personnel Services - Employee Benefits	1,061,549
300 Purchased Professional and Technical Services	466,670
400 Purchased Property Services	1,166,227
500 Other Purchased Services	225,748
600 Supplies	263,500
700 Property	11,200
800 Other Objects	700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,554,415</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	46,755
200 Personnel Services - Employee Benefits	28,266
500 Other Purchased Services	2,151,600
600 Supplies	75,000
<b>Total Student Transportation Services</b>	<b>\$2,301,621</b>

## 2022-2023 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

Printed 6/24/2022 9:31:56 AM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	404,851
200 Personnel Services - Employee Benefits	197,204
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	5,000
600 Supplies	203,000
700 Property	350,000
<b>Total Support Services - Central</b>	<b>\$1,240,055</b>
<b>Total Support Services</b>	<b>\$14,190,510</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	514,300
200 Personnel Services - Employee Benefits	227,859
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	25,000
500 Other Purchased Services	106,300
600 Supplies	184,100
700 Property	72,550
800 Other Objects	40,400
<b>Total Student Activities</b>	<b>\$1,204,509</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,478
<b>Total Community Services</b>	<b>\$17,978</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,222,487</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	147,850
900 Other Uses of Funds	3,640,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,787,850</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,515,158
<b>Total Interfund Transfers - Out</b>	<b>\$2,515,158</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,303,008</b>
<b>TOTAL EXPENDITURES</b>	<b>\$48,462,499</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	10,000,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,280,000</b>	<b>\$9,750,000</b>

**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** **\$10,280,000** **\$9,750,000**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	3,785,600	
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	650,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,328,489	2,350,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$6,764,089</b>	<b>\$3,025,000</b>
---------------------------	--------------------	--------------------

**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
---	--	--

**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
---	--	--

**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
---	--	--

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,764,089</b>	<b>\$3,025,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,764,089</b>	<b>\$3,025,000</b>
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,149,638
0840 Assigned Fund Balance	675,000
0850 Unassigned Fund Balance	2,425,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,249,638</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,249,638</b>
--	--------------------