

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : McKeesport Area SD	County : Allegheny	AUN Number : 103026002
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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 <i>Mindy Lundberg</i>	DATE <i>6-27-22</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : McKeesport Area SD	COUNTY : Allegheny	AUN : 103026002
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted xpenditures:

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%

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

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

Total Budgeted Expenditures	\$79772968
Ending Unassigned Fund Balance	\$4340401
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.44%

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 6-27-22
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DUE DATE: AUGUST 15, 2022

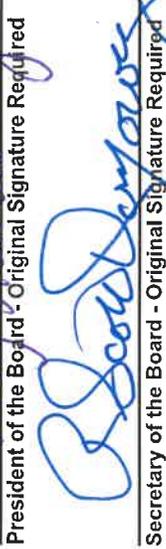
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2022


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Scott Domowicz

Contact Person

sdomowicz@mckasd.net

Email Address

Date 6-27-22

Date 6-27-22

Date 6-27-22

(412)664-3608 Extn :

Telephone Extension

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$632,331.44 C x 2%: \$61,483.06</p>	There are 47 properties with an assessed value below the assessed value exclusion.
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.	Reserved for anticipated repairs to facilities

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

4,032,952

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,032,952

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

17,707,064

7000 Revenue from State Sources

48,489,772

8000 Revenue from Federal Sources

13,883,581

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$80,080,417

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$84,113,369

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,031,848
6113 Public Utility Realty Taxes	13,998
6140 Current Act 511 Taxes - Flat Rate Assessments	53,140
6150 Current Act 511 Taxes - Proportional Assessments	2,856,178
6400 Delinquencies on Taxes Levied / Assessed by the LEA	766,400
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	905,500
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$17,707,064

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	27,927,841
7112 Basic Education Funding-Social Security	1,345,410
7160 Tuition for Orphans Subsidy	(234,635)
7220 Vocational Education	402,589
7271 Special Education funds for School-Aged Pupils	4,550,393
7292 Pre-K Counts	630,000
7311 Pupil Transportation Subsidy	2,130,085
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,192,901
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,000
7340 State Property Tax Reduction Allocation	3,074,153
7505 Ready to Learn Block Grant	888,223
7820 State Share of Retirement Contributions	6,515,812

REVENUE FROM STATE SOURCES \$48,489,772

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	17,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,042,981
8517 NCLB, Title IV - 21st Century Schools	166,556
8519 NCLB, Title VI - Flexibility and Accountability	191,316
8521 Vocational Education - Operating Expenditures	105,548
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,315,689
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,794,491

Amount

REVENUE FROM FEDERAL SOURCES

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

REVENUE FROM FEDERAL SOURCES	\$13,883,581
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,080,417
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Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,031,848	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,153</u>	
Total Approx. Tax Revenue:	\$16,106,001	
Approx. Tax Levy for Tax Rate Calculation:	\$18,689,793	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$886,672,008	\$886,672,008
b. Real Estate Mills	20.9600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$801,764,508	\$801,764,508
d. Assessed Value	\$891,688,608	\$891,688,608
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,584,645	\$18,584,645
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,584,645	\$18,584,645
(f Total * g)		
i. Base Mills Subject to Index	20.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.45382%	83.45382%
k. Tax Levy Needed	\$18,689,793	\$18,689,793
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	20.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,689,793	\$18,689,793
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,615,640
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,031,848
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,031,848	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,153</u>	
Total Approx. Tax Revenue:	\$16,106,001	
Approx. Tax Levy for Tax Rate Calculation:	\$18,689,793	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.0499	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,661,645	\$19,661,645
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	\$16,840.00	
Number of Homestead/Farmstead Properties	6918	6918
Median Assessed Value of Homestead Properties		\$57,900

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,031,848
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,153</u>
Total Approx. Tax Revenue:	\$16,106,001
Approx. Tax Levy for Tax Rate Calculation:	\$18,689,793

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,074,153	Lowering RE Tax Rate	\$0	\$3,074,153
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,074,153

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	891,688,608	20.9600	18,689,793			83.45382%	
Totals:	891,688,608		18,689,793	3,074,153	15,615,640	83.45382%	13,031,848

	<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	56,290
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 **56,290** **53,140**

	<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%	2,308,793	2,263,678
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	162,555	162,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	2.0000	0.0000	269,475	261,000
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.0000	178,000	169,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes-- Proportional Assessments **2,918,823** **2,856,178**

Total Act 511, Current Taxes **2,909,318**

Act 511 Tax Limit -->	801,764,508	12	9,621,174
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	20.9600	20.9600	0.00%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					5.2%				
6141	Current Act 511 Per Capita Taxes					5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6144	Current Act 511 Trailer Taxes					5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					5.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes					5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes					5.2%				
6155	Current Act 511 Business Privilege Taxes	2.0000	2.0000	0.00%	Yes	5.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.2%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,843,745
1200 Special Programs - Elementary / Secondary	8,557,562
1300 Vocational Education	1,136,138
1400 Other Instructional Programs - Elementary / Secondary	3,077,731
1800 Pre-Kindergarten	723,953
Total Instruction	\$51,339,129
2000 Support Services	
2100 Support Services - Students	2,196,888
2200 Support Services - Instructional Staff	471,926
2300 Support Services - Administration	3,562,246
2400 Support Services - Pupil Health	368,939
2500 Support Services - Business	595,283
2600 Operation and Maintenance of Plant Services	7,575,630
2700 Student Transportation Services	2,746,653
2800 Support Services - Central	949,011
2900 Other Support Services	25,800
Total Support Services	\$18,492,376
3000 Operation of Non-Instructional Services	
3200 Student Activities	590,673
3300 Community Services	166,488
Total Operation of Non-Instructional Services	\$757,161
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	80,000
5200 Interfund Transfers - Out	9,104,302
Total Other Expenditures and Financing Uses	\$9,184,302
Total Estimated Expenditures and Other Financing Uses	\$79,772,968

2022-2023 Final General Fund Budget

LEA : 103026002 McKeesport Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,968,359
200 Personnel Services - Employee Benefits	8,341,153
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	24,900
500 Other Purchased Services	14,033,998
600 Supplies	1,666,650
700 Property	788,685
800 Other Objects	12,000
Total Regular Programs - Elementary / Secondary	\$37,843,745
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,703,333
200 Personnel Services - Employee Benefits	2,273,329
300 Purchased Professional and Technical Services	1,403,900
500 Other Purchased Services	1,133,000
600 Supplies	26,000
700 Property	16,000
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$8,557,562
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	520,859
200 Personnel Services - Employee Benefits	392,709
400 Purchased Property Services	43,100
500 Other Purchased Services	6,800
600 Supplies	148,020
700 Property	22,650
800 Other Objects	2,000
Total Vocational Education	\$1,136,138
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,823,459
200 Personnel Services - Employee Benefits	1,219,772
500 Other Purchased Services	1,500
600 Supplies	23,000
700 Property	10,000
Total Other Instructional Programs - Elementary / Secondary	\$3,077,731
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	409,152
200 Personnel Services - Employee Benefits	264,801
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	2,000
600 Supplies	20,000
700 Property	10,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$723,953
Total Instruction	\$51,339,129
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,325,470
200 Personnel Services - Employee Benefits	834,918
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	1,300
500 Other Purchased Services	3,000
600 Supplies	19,700
700 Property	5,000
Total Support Services - Students	\$2,196,888
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	265,941
200 Personnel Services - Employee Benefits	147,985
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	6,500
500 Other Purchased Services	500
600 Supplies	16,600
700 Property	9,400
Total Support Services - Instructional Staff	\$471,926
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,389,107
200 Personnel Services - Employee Benefits	1,062,545
300 Purchased Professional and Technical Services	408,750
400 Purchased Property Services	458,644
500 Other Purchased Services	71,900
600 Supplies	61,800
700 Property	45,100
800 Other Objects	64,400
Total Support Services - Administration	\$3,562,246
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	227,084
200 Personnel Services - Employee Benefits	119,855
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,000
600 Supplies	7,000
700 Property	3,000
Total Support Services - Pupil Health	\$368,939
2500 Support Services - Business	
100 Personnel Services - Salaries	209,983
200 Personnel Services - Employee Benefits	171,200
300 Purchased Professional and Technical Services	30,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	147,000
500 Other Purchased Services	26,500
600 Supplies	5,600
700 Property	2,000
800 Other Objects	3,000
Total Support Services - Business	\$595,283
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,496,042
200 Personnel Services - Employee Benefits	1,182,758
300 Purchased Professional and Technical Services	710,000
400 Purchased Property Services	1,282,090
500 Other Purchased Services	350,925
600 Supplies	2,419,705
700 Property	119,710
800 Other Objects	14,400
Total Operation and Maintenance of Plant Services	\$7,575,630
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	98,500
200 Personnel Services - Employee Benefits	41,976
500 Other Purchased Services	2,606,177
Total Student Transportation Services	\$2,746,653
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	497,277
200 Personnel Services - Employee Benefits	376,857
300 Purchased Professional and Technical Services	38,977
400 Purchased Property Services	250
500 Other Purchased Services	27,250
600 Supplies	5,250
700 Property	2,000
800 Other Objects	1,150
Total Support Services - Central	\$949,011
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,800
Total Other Support Services	\$25,800
Total Support Services	\$18,492,376
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	135,200
200 Personnel Services - Employee Benefits	78,992
300 Purchased Professional and Technical Services	75,700
400 Purchased Property Services	70,000
500 Other Purchased Services	90,281
600 Supplies	71,500
700 Property	30,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	39,000
Total Student Activities	\$590,673
3300 Community Services	
100 Personnel Services - Salaries	94,314
200 Personnel Services - Employee Benefits	52,174
800 Other Objects	20,000
Total Community Services	\$166,488
Total Operation of Non-Instructional Services	\$757,161
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	80,000
Total Debt Service / Other Expenditures and Financing Uses	\$80,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	9,104,302
Total Interfund Transfers - Out	\$9,104,302
Total Other Expenditures and Financing Uses	\$9,184,302
TOTAL EXPENDITURES	\$79,772,968

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,408,342	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	42,345	42,000
Capital Reserve Fund - § 690, §1850	24,580	25,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	70,442	71,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	984,940	985,000
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 Cash and Short-Term Investments	\$5,530,649	\$5,123,000
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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		
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TOTAL CASH AND INVESTMENTS	\$5,530,649	\$5,123,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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

<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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	106,553,179	102,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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	\$106,553,179	\$102,000,000
TOTAL INDEBTEDNESS	\$106,553,179	\$102,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,340,401
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,340,401

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,340,401
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